

# **Final ANNUAL BUDGET OF MAPHUMULO LOCAL MUNICIPALITY**



## **2017/18 TO 2019/20 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS**

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- In the foyers of all municipal buildings
- All public libraries within the municipality
- At [www.maphumuloonline.gov.za](http://www.maphumuloonline.gov.za)

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## **Part 1 –Draft Annual Budget**

### **1.1. MAYORS REPORT**

#### **1.1.1 Summary of medium term service delivery objectives and the Associated medium-term financial implications contained in the annual budget**

It is with great pleasure that I present to you our Annual Budget on the activities of the Maphumulo Local Municipality for the financial year 1 July 2017 to 30 June 2018. The strategic priorities for the Maphumulo Local Municipality are set out in the integrated Development Plan (IDP), which was reviewed for the financial year 2016/17 and will be revised every year as prescribed by legislation. The IDP is the core document against which the Municipality's performance was measured in this Annual Report.

#### **1.1.2. Summary of linkages between the annual budget, IDP and political priorities at the national, provincial, district and local levels:**

In order to ensure continuous and sustained development and service delivery within the municipal area, Maphumulo Municipality identified a few programs and projects that constituted the municipalities focus areas during the year under review. These programs and projects fall under one or another of the national key performance areas for local government. The integration of these programs and projects was pursued during this planning and alignment cycle.

#### **1.1.3 Summary of infrastructure development objectives**

The following are the key performance areas (KPA's) that informed our programs and projects for the financial year 2017/18

1. KPA 1: Institutional Development and Transformation
2. KPA 2: Infrastructure Development and Service Delivery
3. KPA 3: Financial Viability and Management
4. KPA 4: Social and Local Economic Development
5. KPA 5: Good Governance and Public Participation.

#### **1.1.4 Summary of material amendments made to the annual budget after the consultation processes**

-Additional funds were allocated to LED, Poverty Alleviation, Support Tourism, Publicity awareness, Youth development programmes and Women gender programmes, Bursaries and purchase of municipal vehicles.

#### **1.1.5 Other information**

The Municipality adopted a Vision and Mission that will provide direction for the municipality. Under my leadership and that of the Acting Municipal Manager, Mr CS Mhlongo and the Executive Committee, much progress has been made to accelerate service delivery in the municipal area.

### **1.2. COUNCIL RESOLUTIONS**

1. The Council of Maphumulo Local Municipality, acting in terms of section 16(1) and (2) of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
  - 1.1. The annual budget of the municipality for the financial year 2017/18 and the multi-year 2018/19 and 2019/20; and single-year capital appropriations as set out in the following tables:
    - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification), **Table – A4**;
    - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote), **Table – A3**;
    - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type), **Table - A4**; and
    - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source, **Table – A5**.
  - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
    - 1.2.1. Budgeted Financial Position, **Table – A6**;
    - 1.2.2. Budgeted Cash Flows, **Table – A7**;
    - 1.2.3. Cash backed accumulated surplus reconciliation, **Table –A8** ;
    - 1.2.4. Asset management, **Table – A9**; and
    - 1.2.5. Basic service delivery measurement, **Table – A10**.
2. The Council of Maphumulo Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) and of the Rates Policy. The Municipality may levy different rates for different categories of

properties. The rating structure for 2017/18 financial year is proposed in the Tariffs Policy approves and adopts:

2.1. the tariffs for property rates comes into operation on 1 July 2017 ,

- To give proper effect to the municipality's draft budget, the Council of Maphumulo Local Municipality notes and approves the budget related policies for implementation on 01 July 2017 :

### **1.3. EXECUTIVE SUMMARY**

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship.

When finalising this budget, consideration was given to Section 18 of the MFMA which states that:

*“An annual budget may only be funded from:*

- a) Realistically anticipated revenues to be collected;*
  - b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and*
  - c) Borrowed funds, but only for the capital budget referred to in section 17(2)*
- (2) Revenue projections in the budget must be realistic, taking into account*
- a) Projected revenue for the current year based on collection levels to date; and*
  - b) Actual revenue collected in previous financial years.”*

Section 28 of MFMA states that the municipality may revise an approved annual budget through an adjustment budget.

A credible budget is described as one that:

- 1 Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality
- 2 Is achievable in terms of agreed service delivery and performance targets

- 3 Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions
- 4 Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- 5 Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

**National Treasury's MFMA Circular No. 86 was used to guide the compilation of the 2017/18 MTREF.**

The main challenges experienced during the compilation of the 2017/18 MTREF can be summarised as follows:

- Limited available financial resources
- Slow economic growth in the local and national economy;
- Aging and poorly maintained roads, buildings and sports ground;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2017/18 MTREF process; and

**The following budget principles and guidelines directly informed the compilation of the 2017/18 MTREF:**

- The 2016/17 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2017/18 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate have not changed;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Bill;

**National Treasury's MFMA Circular No. 80 was used to guide the compilation of the 2017/18 MTREF.**

- The preparation of 2017/18 budget is prepared in accordance with National Treasury MFMA Circular No. 80, municipal financial system and process requirement in support municipal standard chart of account (mSCOA).
- Municipal council has taken all necessary steps to ensure that these Regulations are implemented by the adoption of any resolutions, policies and budgetary provisions necessary for the implementation of these Regulations. This budget is mSCOA compliant and budget data strings submitted to national treasury on the 30th March 2017.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2017/18 Medium-term Revenue and Expenditure Framework:

<b>Table 1 Consolidated overview of 2017/18 MTREF</b>			
	<b>Budget 17/18</b>	<b>Budget 18/19</b>	<b>Budget 19/20</b>
Operating Revenue	R113.2m	R112.5m	R116.2m
Operating Expenditure	R116.6m	R114.7m	R120.7m
Surplus/(Deficit) for the year	(R3.4m)	(R2.2m)	(R4.6m)
Total capital Expenditure	R24.5m	R23.7m	R24.9m

Total operating revenue has grown by R4.7 million in the 2017/18 financial year when compared to the 2016/17 Adjustment Budget. For the two outer years, operational revenue will decrease by R70 000 in the 2018/19 and will increase by R3.7 million in the 2019/20 financial year.

Total operating expenditure for the 2017/18 financial year has been increased by R18.3 million when compared to the 2016/17 Adjustment Budget, and is expected to decrease by R1.7 million in the 2018/19 and increase by R6 million in the 2019/20 financial year.

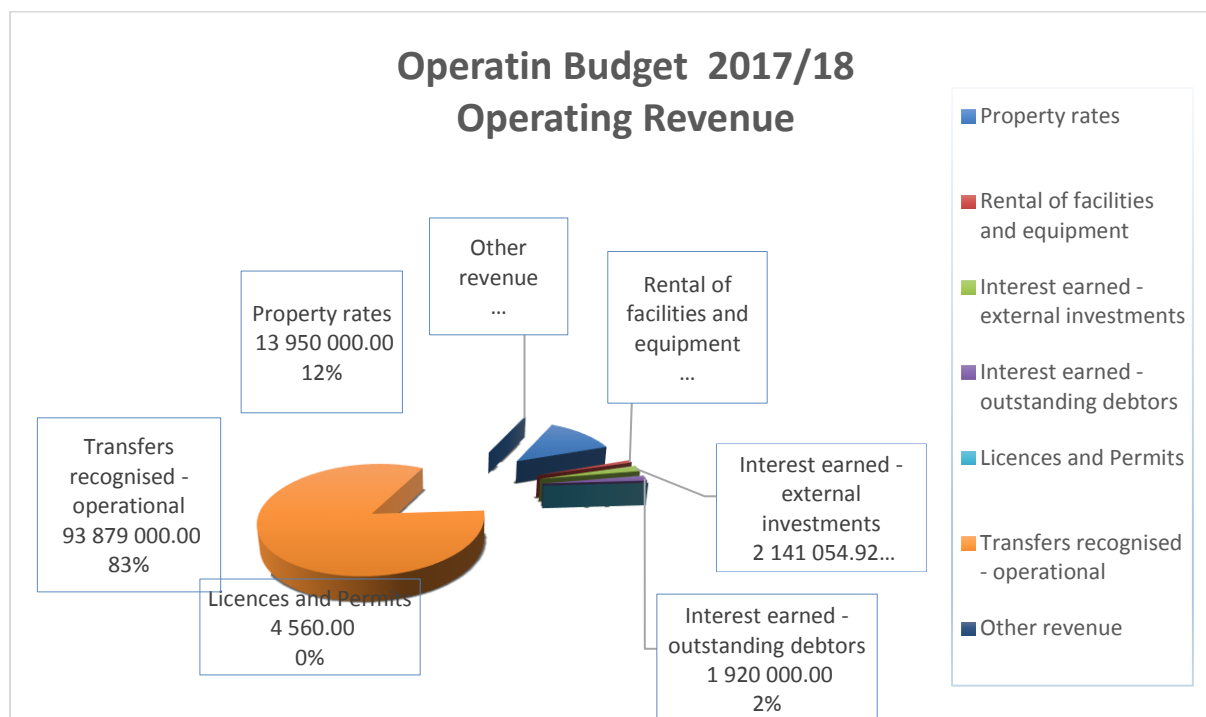
The capital income budget of R24.5million for 2017/18 is expected to decrease by R1.9 million in the 2018/19 and increase by R1.2 million in the 2019/20 financial year. This capital income is in according DORA allocation.

## 1.4. OVERVIEW OF THE FINAL DRAFT BUDGET 2017/18

### 1.4.1 Operating Revenue

The total operating revenue in the 2017/18 annual budget, including Property rates, Rental of facilities and equipment, other revenue, Licences and permits, Interest earned outstanding debtors, Interest external investment and transfers recognised operational.

2017/18 Operational Revenue	
Account Description	Amount
Property rates	13 950 000.00
Rental of facilities and equipment	1 017 850.00
Interest earned - external investments	2 141 054.92
Interest earned - outstanding debtors	1 920 000.00
Licences and Permits	4 560.00
Transfers recognised – operational	93 879 000.00
Other revenue	249 251.00
<b>Total operational revenue</b>	<b>115 011 452.76</b>

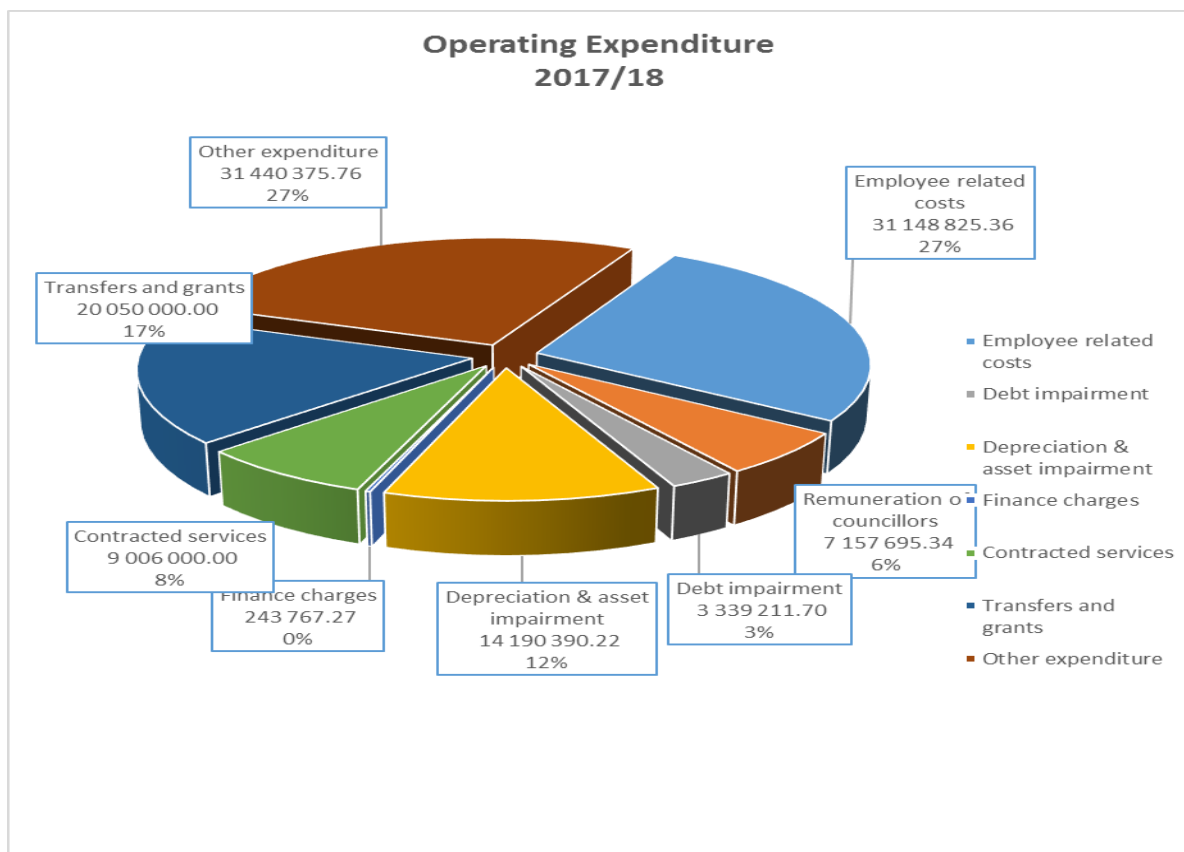




#### 4.1.2 Operating expenditure

Total operating expenditure in the annual budget 2017/18 includes the, Employee related cost, Remuneration for councillors, Finance charges, Depreciation and assets impairment, Debts impairment, Contracted services, Transfers and grants and Other expenditure

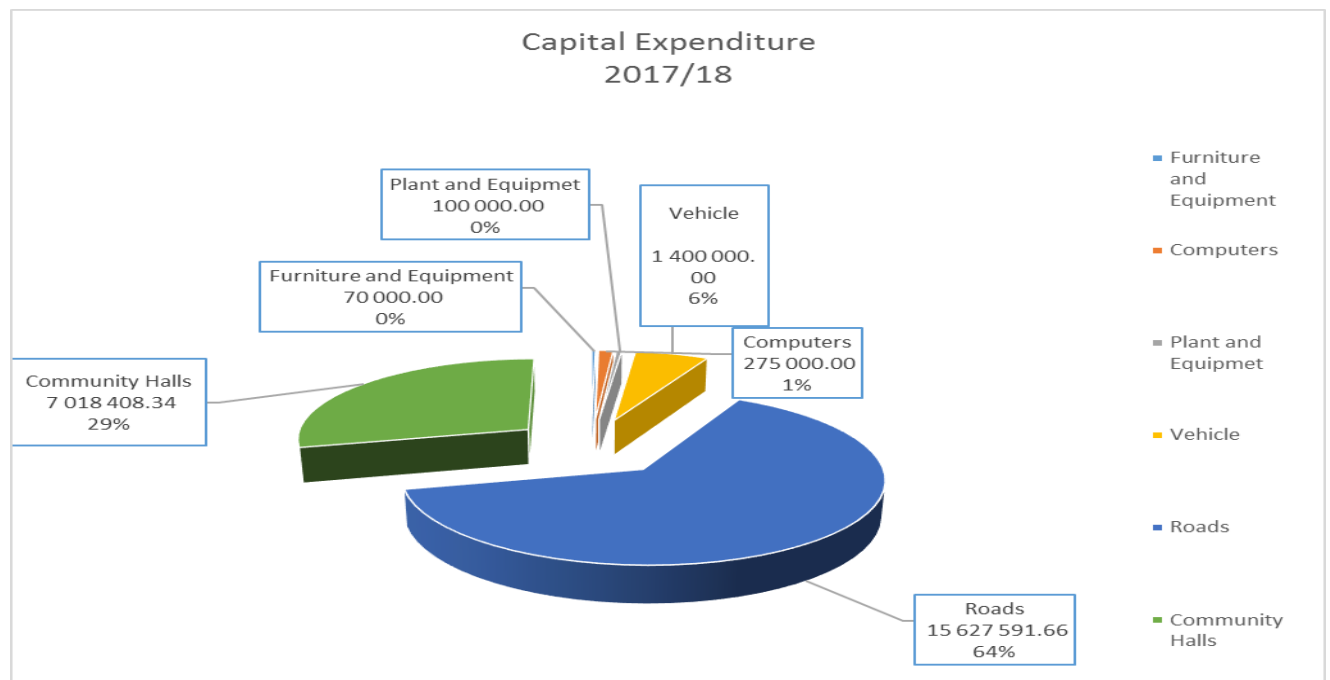
2017/18 Operational Expenditure	
Account Description	Amount
Employee related costs	31 148 825.36
Remuneration of councillors	7 157 695.34
Debt impairment	3 339 211.70
Depreciation & asset impairment	14 190 390.22
Finance charges	243 767.27
Contracted services	9 006 000.00
Transfers and grants	20 050 000.00
Other expenditure	31 440 375.76
<b>Total operational expenditure</b>	<b>116 576 265.64</b>



#### 4.1.3 Capital Expenditure / Projects

The capital expenditure is estimated to be R24.5 million, this total expenditure of made of the purchase of furniture and equipment, computers, vehicles, construction of roads and community halls.

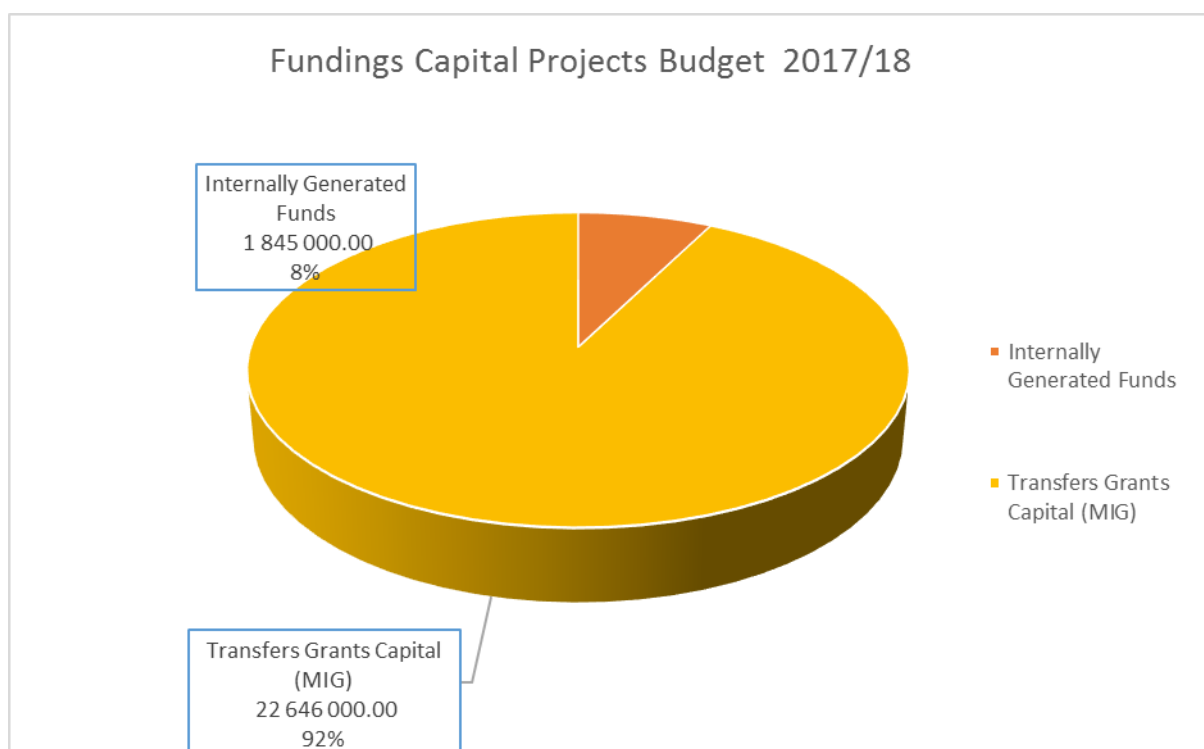
<b>Budget 2017/18</b>	
<b>Capital Expenditure</b>	
<b>Description</b>	<b>Amount</b>
Furniture and Equipment	70 000.00
Computers	275 000.00
Plant and Equipment	100 000
Vehicle	1 400 000.00
Roads	15 627 591.66
Community Halls	7 018 408.34
<b>Total capital expenditure</b>	<b>24 491 000.00</b>



#### 4.1.4 Funding of Capital Projects

Funding's of capital projects is as follows:-

<b>Budget 2017/18</b>	
<b>Capital Funding</b>	
<b>Description</b>	<b>Amount</b>
Internally generated funds	1 845 000
Transfer grant capital (MIG)	22 646 000
<b>Total capital funding</b>	<b>24 491 000.00</b>



### 1.4.5 Expenditure on Conditional Grants Allocation

#### 1.4.5.1 Municipal Infrastructure Grant

The MIG funds the provisions of infrastructure to provide basic services, road and social infrastructure for poor households in all municipal areas. MIG finance all the projects approved by COGTA. The 2017/18 projects would be as follows:-

<b>Name of the Projects</b>	<b>2017/18 Cost</b>
Mambulu Road ward2	4 167 975.71
Coli course way ward 10	3 694 747.95
coarse way Imati - ward 10	3 564 868.00
Esihlahleni Road ward 09	4 200 000.00
Qabavu Hall ward 7	2 618 151.18
Multi-purpose hall ward 3	4 400 257.16
<b>Total Project cost</b>	<b>22 646 000.00</b>

#### 1.4.5.2. Integrated National Electrification Grant (INEP)

The INEP funds would use to fund the electrification projects as per 2017/18 budget which are as follows

<b>Name of the Projects</b>	<b>UNITS</b>	<b>TOTAL COST</b>
INEP- ward 7 Mansomini project	540	11 070 000.00
INEP - Ward 4 Mzulwini	154	3 930 000.00
	<b>694</b>	<b>15 000 000</b>

**The following are other 2017/18 electrification projects which are funded by equitable share**

<b>Name of the Projects</b>	<b>UNITS</b>	<b>TOTAL COST</b>
ward 9 Wolongo electrification 80 units (Own Funding)	80	2 000 000.00
INEP- Zaagayini ward 80 units (Own funding)	80	2 000 000.00
	<b>160</b>	<b>4 000 000.00</b>

**1.5. ANNUAL BUDGET TABLES (A1-A10)**

# **TABLES**

**A1**

**TO**

**A10**

**Table A1 Budget summary****KZN294 Maphumulo - Table A1 Budget Summary**

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	13 950	14 508	15 088
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	2 141	2 227	2 316
Transfers recognised - operational	-	-	-	-	-	-	-	93 879	92 295	95 075
Other own revenue	-	-	-	-	-	-	-	3 192	3 494	3 711
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	-	-	-	-	-	113 162	112 524	116 190
Employee costs	-	-	-	-	-	-	-	31 149	33 236	35 429
Remuneration of councillors	-	-	-	-	-	-	-	7 158	7 444	7 742
Depreciation & asset impairment	-	-	-	-	-	-	-	14 190	14 822	15 713
Finance charges	-	-	-	-	-	-	-	244	42	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	20 050	16 092	17 136
Other expenditure	-	-	-	-	-	-	-	43 786	43 092	44 721
<b>Total Expenditure</b>	-	-	-	-	-	-	-	116 576	114 728	120 741
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	(3 415)	(2 204)	(4 551)
Transfers and subsidies - capital (monetary allocation)	-	-	-	-	-	-	-	22 646	23 740	24 894
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	-	-	-	-	-	19 231	21 536	20 343
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	-	-	-	-	-	19 231	21 536	20 343
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	-	-	-	-	-	-	24 491	23 740	24 894
Transfers recognised - capital	-	-	-	-	-	-	-	22 646	23 740	24 894
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	1 845	-	-
<b>Total sources of capital funds</b>	-	-	-	-	-	-	-	24 491	23 740	24 894
<b>Financial position</b>										
Total current assets	-	-	-	-	-	-	-	41 780	45 061	46 093
Total non current assets	-	-	-	-	-	-	-	211 649	219 880	226 961
Total current liabilities	-	-	-	-	-	-	-	36 670	20 642	20 159
Total non current liabilities	-	-	-	-	-	-	-	1 887	1 235	1 337
Community wealth/Equity	-	-	-	-	-	-	-	214 871	243 064	251 558
<b>Cash flows</b>										
Net cash from (used) operating	-	-	-	-	-	-	-	26 480	27 142	24 032
Net cash from (used) investing	-	-	-	-	-	-	-	(24 491)	(23 740)	(24 894)
Net cash from (used) financing	-	-	-	-	-	-	-	(2 233)	(857)	-
<b>Cash/cash equivalents at the year end</b>	-	-	-	-	-	-	-	27 881	30 425	29 564
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	-	-	-	-	-	-	27 881	30 425	29 564
Application of cash and investments	-	-	-	-	-	-	-	27 103	13 941	12 998
<b>Balance - surplus (shortfall)</b>	-	-	-	-	-	-	-	778	16 484	16 567
<b>Asset management</b>										
Asset register summary (WDV)	-	-	-	-	-	-	213 075	213 075	222 135	230 304
Depreciation	-	-	-	-	-	-	14 190	14 190	14 822	15 713
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	3 950	3 950	3 588	3 732
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	9 477	9 477	9 856	10 250
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	11	11	11	11
Sanitation/sewerage:	-	-	-	-	-	-	3	3	3	3
Energy:	-	-	-	-	-	-	13	13	13	13
Refuse:	-	-	-	-	-	-	19	19	19	19

**Table-A2 Budget Financial Performance( Revenue and Expenditure by Standard Class)**

KZN294 Maphumulo - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		-	-	-	-	-	-	71 361	82 813	88 194
Executive and council		-	-	-	-	-	-	18 043	23 725	21 820
Finance and administration		-	-	-	-	-	-	53 317	59 088	66 374
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	-	-	-	-	-	6 524	979	1 049
Community and social services		-	-	-	-	-	-	3 530	-	-
Sport and recreation		-	-	-	-	-	-	2 167	101	116
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	827	878	932
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	-	-	-	-	-	13 193	12 640	11 687
Planning and development		-	-	-	-	-	-	4 876	5 184	5 248
Road transport		-	-	-	-	-	-	8 317	7 456	6 439
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	-	-	-	-	-	22 085	16 092	15 260
Energy sources		-	-	-	-	-	-	22 085	16 092	15 260
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	-	-	-	-	-	113 162	112 524	116 190
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		-	-	-	-	-	-	54 658	62 378	67 111
Executive and council		-	-	-	-	-	-	18 043	23 751	21 795
Finance and administration		-	-	-	-	-	-	36 615	38 627	45 316
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	-	-	-	-	-	6 507	878	932
Community and social services		-	-	-	-	-	-	3 530	-	-
Sport and recreation		-	-	-	-	-	-	2 150	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	827	878	932
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	-	-	-	-	-	28 732	35 379	35 562
Planning and development		-	-	-	-	-	-	6 127	7 113	7 306
Road transport		-	-	-	-	-	-	22 605	28 266	28 256
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	-	-	-	-	-	26 679	16 093	17 135
Energy sources		-	-	-	-	-	-	26 679	16 093	17 135
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	-	-	-	-	-	116 576	114 728	120 741
<b>Surplus/(Deficit) for the year</b>		-	-	-	-	-	-	(3 414)	(2 204)	(4 551)

**Table A3 Budget Financial Performance (Revenue and expenditure by municipal votes)**

KZN294 Maphumulo - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		-	-	-	-	-	-	96 445	102 324	105 978
Vote 3 - Community Services		-	-	-	-	-	-	1 529	-	-
Vote 4 - Economic & Development		-	-	-	-	-	-	148	158	169
Vote 5 - Technical Services		-	-	-	-	-	-	15 000	10 000	10 000
Vote 6 - Corporate Services		-	-	-	-	-	-	40	42	43
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	-	-	-	-	-	<b>113 162</b>	<b>112 524</b>	<b>116 190</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive & Council		-	-	-	-	-	-	24 174	25 249	26 370
Vote 2 - Budget & Treasury		-	-	-	-	-	-	29 322	31 460	30 003
Vote 3 - Community Services		-	-	-	-	-	-	9 132	9 623	10 136
Vote 4 - Economic & Development		-	-	-	-	-	-	7 525	8 674	8 963
Vote 5 - Technical Services		-	-	-	-	-	-	32 263	25 371	30 127
Vote 6 - Corporate Services		-	-	-	-	-	-	14 160	14 352	15 142
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	-	-	-	-	-	<b>116 576</b>	<b>114 728</b>	<b>120 741</b>
<b>Surplus/(Deficit) for the year</b>	2	-	-	-	-	-	-	<b>(3 414)</b>	<b>(2 205)</b>	<b>(4 551)</b>



**Table A4 Budget Financial Performance (Revenue and expenditure)**

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue By Source</b>											
Property rates	2	-	-	-	-	-	-	-	13 950	14 508	15 088
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment									1 018	1 230	1 352
Interest earned - external investments									2 141	2 227	2 316
Interest earned - outstanding debtors									1 920	1 997	2 077
Dividends received											
Fines, penalties and forfeits											
Licences and permits									5	5	5
Agency services											
Transfers and subsidies									93 879	92 295	95 075
Other revenue	2	-	-	-	-	-	-	-	249	263	278
Gains on disposal of PPE											
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	<b>113 162</b>	<b>112 524</b>	<b>116 190</b>
<b>Expenditure By Type</b>											
Employee related costs	2	-	-	-	-	-	-	-	31 149	33 236	35 429
Remuneration of councillors									7 158	7 444	7 742
Debt impairment	3								3 339	3 473	3 612
Depreciation & asset impairment	2	-	-	-	-	-	-	-	14 190	14 822	15 713
Finance charges									244	42	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8										
Contracted services		-	-	-	-	-	-	-	9 006	8 846	9 200
Transfers and subsidies		-	-	-	-	-	-	-	20 050	16 092	17 136
Other expenditure	4, 5	-	-	-	-	-	-	-	31 440	30 773	31 909
Loss on disposal of PPE											
<b>Total Expenditure</b>		-	-	-	-	-	-	-	<b>116 576</b>	<b>114 728</b>	<b>120 741</b>
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	<b>(3 415)</b>	<b>(2 204)</b>	<b>(4 551)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									22 646	23 740	24 894
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Transfers and subsidies - capital (in-kind - all)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	-	-	-	-	-	<b>19 231</b>	<b>21 536</b>	<b>20 343</b>
Taxation											
<b>Surplus/(Deficit) after taxation</b>		-	-	-	-	-	-	-	<b>19 231</b>	<b>21 536</b>	<b>20 343</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>		-	-	-	-	-	-	-	<b>19 231</b>	<b>21 536</b>	<b>20 343</b>
Share of surplus/ (deficit) of associate	7										
<b>Surplus/(Deficit) for the year</b>		-	-	-	-	-	-	-	<b>19 231</b>	<b>21 536</b>	<b>20 343</b>
<b>References</b>											
1. Classifications are revenue sources and expenditure type											
2. Detail to be provided in Table SA1											
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment											
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs											
5. Repairs & maintenance detailed in Table A9 and Table SA34c											
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)											
7. Equity method / Includes Joint Ventures)											

**Table A5 Budget capital expenditure by vote, standard classification and funding**

KZN294 Maphumulo - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Economic & Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	215	-	-
Vote 2 - Budget & Treasury		-	-	-	-	-	-	-	130	-	-
Vote 3 - Community Services		-	-	-	-	-	-	-	20	-	-
Vote 4 - Economic & Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	23 861	23 740	24 894
Vote 6 - Corporate Services		-	-	-	-	-	-	-	265	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	24 491	23 740	24 894
<b>Total Capital Expenditure - Vote</b>		-	-	-	-	-	-	-	24 491	23 740	24 894
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		-	-	-	-	-	-	-	1 845	-	-
Executive and council									215		
Finance and administration									1 630		
Internal audit											
<b>Community and public safety</b>		-	-	-	-	-	-	-	7 018	-	-
Community and social services									7 018		
Sport and recreation									-		
Public safety											
Housing									-		
Health											
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	15 628	23 740	24 894
Planning and development											
Road transport									15 628	23 740	24 894
Environmental protection											
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-
Energy sources											
Water management											
Waste water management											
Waste management											
<b>Other</b>											
<b>Total Capital Expenditure - Functional</b>	3	-	-	-	-	-	-	-	24 491	23 740	24 894
<b>Funded by:</b>											
National Government									22 646	23 740	24 894
Provincial Government											
District Municipality											
Other transfers and grants											
<b>Transfers recognised - capital</b>	4	-	-	-	-	-	-	-	22 646	23 740	24 894
<b>Public contributions &amp; donations</b>	5										
<b>Borrowing</b>	6										
<b>Internally generated funds</b>									1 845		
<b>Total Capital Funding</b>	7	-	-	-	-	-	-	-	24 491	23 740	24 894
<b>References</b>											
1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).											
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year											
3. Capital expenditure by functional classification must reconcile to the appropriations by vote											
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)											
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)											
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17											
7. Total Capital Funding must balance with Total Capital Expenditure											
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget											

**Table A6 Budget Financial Position****KZN294 Maphumulo - Table A6 Budgeted Financial Position**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Current assets											
Cash									2 454	2 987	3 580
Call investment deposits	1	-	-	-	-	-	-	-	25 427	27 438	25 984
Consumer debtors	1	-	-	-	-	-	-	-	12 199	13 136	14 729
Other debtors									1 700	1 500	1 800
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	-	-	-	-	-	41 780	45 061	46 093
Non current assets											
Long-term receivables											
Investments											
Investment property									10 997	10 472	9 947
Investment in Associate											
Property, plant and equipment	3	-	-	-	-	-	-	-	200 544	209 330	216 966
Agricultural											
Biological											
Intangible									108	78	48
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	211 649	219 880	226 961
TOTAL ASSETS		-	-	-	-	-	-	-	253 429	264 941	273 054
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	-	-	-	-	-	-	-	2 233	857	-
Consumer deposits											
Trade and other payables	4	-	-	-	-	-	-	-	34 437	19 785	20 159
Provisions											
Total current liabilities		-	-	-	-	-	-	-	36 670	20 642	20 159
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	857	-	-
Provisions		-	-	-	-	-	-	-	1 030	1 235	1 337
Total non current liabilities		-	-	-	-	-	-	-	1 887	1 235	1 337
TOTAL LIABILITIES		-	-	-	-	-	-	-	38 558	21 877	21 496
NET ASSETS	5	-	-	-	-	-	-	-	214 871	243 064	251 558
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									214 871	243 064	251 558
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	214 871	243 064	251 558

**Table A7 Budget Cash Flow**

KZN294 Maphumulo - Table A7 Budgeted Cash Flows											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates									7 812	9 500	10 000
Service charges									-	-	-
Other revenue									4 824	640	647
Government - operating	1								93 879	92 295	95 075
Government - capital	1								22 646	23 740	24 894
Interest									2 141	2 227	2 316
Dividends						-	-		-	-	-
<b>Payments</b>											
Suppliers and employees									(84 528)	(85 127)	(91 763)
Finance charges									(244)	(42)	-
Transfers and Grants	1								(20 050)	(16 092)	(17 136)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	-	-	-	-	-	-	<b>26 480</b>	<b>27 142</b>	<b>24 032</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE									-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
<b>Payments</b>											
Capital assets									(24 491)	(23 740)	(24 894)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	-	-	-	-	-	-	<b>(24 491)</b>	<b>(23 740)</b>	<b>(24 894)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
<b>Payments</b>											
Repayment of borrowing									(2 233)	(857)	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	-	-	-	-	-	<b>(2 233)</b>	<b>(857)</b>	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	-	-	-	-	-	-	<b>(244)</b>	<b>2 544</b>	<b>(862)</b>
Cash/cash equivalents at the year begin:	2								28 125	27 881	30 425
Cash/cash equivalents at the year end:	2								27 881	30 425	29 564
<b>References</b>											
1. Local/District municipalities to include transfers from/to District/Local Municipalities											
2. Cash equivalents includes investments with maturities of 3 months or less											

**Table A8 Cash backed Reserves/ accumulated surplus reconciliation**

KZN294 Maphumulo - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	27 881	30 425	29 564
Other current investments > 90 days		-	-	-	-	-	-	-	(0)	(0)	0
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		-	-	-	-	-	-	-	27 881	30 425	29 564
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	16 187	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	912	900	1 200
Other working capital requirements	3	-	-	-	-	-	-	-	8 004	11 541	10 798
Other provisions		-	-	-	-	-	-	-	2 000	1 500	1 000
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	-	-	-	-	-	-	27 103	13 941	12 998
Surplus(shortfall)		-	-	-	-	-	-	-	778	16 484	16 567

**Table A9 Assets management**

KZN294 Maphumulo - Table A9 Asset Management

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	-	-	-	-	24 491	-	-
Roads Infrastructure		-	-	-	-	-	-	15 628	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	15 628	-	-
Community Facilities		-	-	-	-	-	-	7 018	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	7 018	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	275	-	-
Furniture and Office Equipment		-	-	-	-	-	-	70	-	-
Machinery and Equipment		-	-	-	-	-	-	100	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	1 400	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets</b>	6	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-

Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	-	-	-	-	15 628	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	15 628	-	-	-
Community Facilities		-	-	-	-	-	7 018	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	7 018	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	275	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	70	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	100	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	1 400	-	-	-
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		-	-	-	-	-	24 491	-	-	-
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5									
Roads Infrastructure							72 111	88 157	103 249	
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
<b>Infrastructure</b>							72 111	88 157	103 249	
Community Facilities							66 377	66 042	65 707	
Sport and Recreation Facilities										
<b>Community Assets</b>							66 377	66 042	65 707	
<b>Heritage Assets</b>										
Revenue Generating							10 997	10 472	9 947	
Non-revenue Generating										
<b>Investment properties</b>							10 997	10 472	9 947	
Operational Buildings							43 085	40 641	38 197	
Housing										
<b>Other Assets</b>							43 085	40 641	38 197	
<b>Biological or Cultivated Assets</b>										
Servitudes										
Licences and Rights							108	78	48	
<b>Intangible Assets</b>							108	78	48	
<b>Computer Equipment</b>							303	228	217	
<b>Furniture and Office Equipment</b>							1 854	1 387	920	
<b>Machinery and Equipment</b>							14 717	12 231	9 745	
<b>Transport Assets</b>							3 524	2 899	2 275	
<b>Libraries</b>										
<b>Zoo's, Marine and Non-biological Animals</b>										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5						213 075	222 135	230 304	
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation</b>	7						14 190	14 822	15 713	
<b>Repairs and Maintenance by Asset Class</b>	3						3 950	3 588	3 732	
Roads Infrastructure							1 500	1 560	1 622	
Storm water Infrastructure							-	-	-	

Electrical Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	-	-	-	-	-	-	1 500	1 560	1 622
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	50	52	54
<b>Community Assets</b>	-	-	-	-	-	-	50	52	54
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	1 000	1 040	1 082
Housing	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	-	-	-	-	-	-	1 000	1 040	1 082
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	40	42	43
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	1 360	894	930
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	-	-	-	-	-	-	18 140	18 410	19 445
<b>Renewal and upgrading of Existing Assets as % of total capex</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%	1.7%	1.7%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%	2.0%	2.0%

**Table A10 Basic service delivery measurement****KZN294 Maphumulo - Table A10 Basic service delivery measurement**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	1 257	1 257	1 257
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	1 564	1 564	1 564
Using public tap (at least min.service level)	2	-	-	-	-	-	-	4 096	4 096	4 096
Other water supply (at least min.service level)	4	-	-	-	-	-	-	2 346	2 346	2 346
<i>Minimum Service Level and Above sub-total</i>								9 263	9 263	9 263
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	10 706	10 706	10 706
<i>Below Minimum Service Level sub-total</i>								10 706	10 706	10 706
<b>Total number of households</b>	5	-	-	-	-	-	-	19 969	19 969	19 969
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	432	432	432
Flush toilet (with septic tank)		-	-	-	-	-	-	268	268	268
Chemical toilet		-	-	-	-	-	-	3 511	3 511	3 511
Pit toilet (ventilated)		-	-	-	-	-	-	4 627	4 627	4 627
Other toilet provisions (> min.service level)		-	-	-	-	-	-	7 806	7 806	7 806
<i>Minimum Service Level and Above sub-total</i>								16 644	16 644	16 644
Bucket toilet		-	-	-	-	-	-	642	642	642
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	2 690	2 690	2 690
<i>Below Minimum Service Level sub-total</i>								3 332	3 332	3 332
<b>Total number of households</b>	5	-	-	-	-	-	-	19 976	19 976	19 976
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	6 738	6 738	6 738
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>								6 738	6 738	6 738
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	12 938	12 938	12 938
<i>Below Minimum Service Level sub-total</i>								12 938	12 938	12 938
<b>Total number of households</b>	5	-	-	-	-	-	-	19 676	19 676	19 676
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	382	382	382
<i>Minimum Service Level and Above sub-total</i>								382	382	382
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	153	153	153
Using own refuse dump		-	-	-	-	-	-	16 700	16 700	16 700
Other rubbish disposal		-	-	-	-	-	-	189	189	189
No rubbish disposal		-	-	-	-	-	-	2 351	2 351	2 351
<i>Below Minimum Service Level sub-total</i>								19 393	19 393	19 393
<b>Total number of households</b>	5	-	-	-	-	-	-	19 775	19 775	19 775
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	9 477	9 856	10 250
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of subsidised services provided</b>	6	-	-	-	-	-	-	9 477	9 856	10 250



## **Part 2 – Supporting Documentation**

### **2.1. OVERVIEW OF THE ANNUAL BUDGET PROCESS**

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- That the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

### **2.2. OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN.**

## 2.3. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

### A. Assets Managements

1. Capital Expenditure to Total Expenditure

$$\begin{aligned}
 & \frac{\text{Total Capital Expenditure}}{\text{Total Expenditure}} \quad \times 100 \\
 = & \frac{\text{R24 491 000}}{\text{R141 067 000}} \quad \times 100 \\
 = & \underline{\underline{17\%}}
 \end{aligned}$$

2. Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property

$$\begin{aligned}
 & \frac{\text{Total Repairs and Maintenance}}{\text{PPE and Investment Property (CV)}} \quad \times 100 \\
 = & \frac{\text{R3 950 000}}{\text{R212 880 000}} \quad \times 100 \\
 = & \underline{\underline{1\%}}
 \end{aligned}$$

*We unable to meet the norm of 8% as we are a small municipality, but this won't distract the service delivery.*

### B. Liquidity Management

1. Cash/ Cost Coverage Ratio (Excl. Grants)

$$\begin{aligned}
 & \frac{(\text{Cash and Cash equivalent-} \\
 & \text{Unspent conditional grant- overdraft}) + \text{Short term Inv.}}{\text{Operating expenditures excl. non cash payments}} \quad \times 100 \\
 & \frac{(\text{R2 453 734} - 0 - 0 + \text{R25 427 000})}{\text{R99 047 000}} \quad \times 100 \\
 & \underline{\underline{28\%}}
 \end{aligned}$$

## 2. Current Ratio

Current Assets  
Current Liabilities

R42 638 000  
R36 670 000

**1:1**

**C. Debtors Management**

## 1. Collection rate

$$\frac{\text{Gross debtors closing Balance + Billed Revenue - Gross debtors opening Balance - Bad debts written off}}{\text{Billed Revenue}} \times 100$$

$$\frac{(\text{R } 24\,500\,000 + \text{R } 13\,950\,000 - \text{R } 19\,279\,012)}{\text{R } 13\,950\,000} \times 100$$

**63%**

## 2. Net Debtors days

$$\frac{(\text{Gross Debtors - Bad Debts provision})}{\text{Actual Billed Revenue}} \times 365$$

$$\frac{\text{R } 24\,500\,000 - \text{R } 3\,339\,212}{\text{R } 13\,950\,000} \times 365$$

**554 Days**

**D. Expenditure Management**

## 3. Remuneration as a percentage of total operating expenditure

$$\frac{(\text{Employees Related Cost and Councillors})}{\text{Operating Expenditure}} \times 100$$

$$\frac{\text{R } 31\,149\,000 + \text{R } 7\,158\,000}{\text{R } 116\,576\,000}$$

**33%**

## 4. Contracted Services of a total of operating Expenditure

<u>Contracted Services</u>	x	100
Operating Expenses		

<u>R9 006 000</u>	x	100
R 116 576 000		

**8%****2.4. OVERVIEW OF BUDGET- RELATED POLICIES**

The following budget related policies must be reviewed and approved by the council together with the approval of annual budget:

- Rates Policy
- Credit Control & Debt Collection Policy
- Indigent Policy
- Tariff Policy
- Cash Management & Investment Policy
- Borrowing Framework Policy and Guidelines
- Supply Chain Management Policy
- Virement Policy
- Budget Policy
- Funding and Reserves Policy
- Assets Management Policy

**2.5. OVERVIEW OF BUDGET ASSUMPTIONS****2.5.1. General inflation outlook and its impact on the municipal activities**

There are five key factors that have been taken into consideration in the compilation of the 2017/18 MTREF:

- National Government macro-economic targets;
- The impact of municipal cost drivers;
- The increase in the cost of remuneration. Employee costs comprise 34 per cent of total operating expenditure in the 2017/18 MTREF.

**2.5.2. Interest rates for borrowing and investment of funds**

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality engages in a number of financing arrangements to minimise its interest rate costs and risk.

**2.5.3. Collection rate for revenue services**

It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term. It is also assumed that the revenue will increase after the demarcation has been finalised and all the wards has been allocated according to the demarcation board approval.

The rate of revenue collection is currently expressed as a percentage (56 per cent) of annual billings. Cash flow is assumed to be 56 per cent of billings, this percentage might increase based on the collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

**2.5.4. Operational and Capital Grants**

It has been assumed that 100 per cent of the grants will be received.

**2.5.5. Salary increases**

The CPI inflation for the 2017/18 financial year is forecasted at 6.4%, Salary and Wage are expected to increase by 6.4% plus 1 on average for the period 1 July 2017 until 30 June 2018, year. Therefore the increase for the budget year is 7.04 per cent as per MFMA circular No. 86.

**2.5.6. Ability of the municipality to spend and deliver on the programmes**

MFMA circular No.71 state that at least 10-20 per cent of total expenditure will be spent on the implementation of capital projects. During the preparation of 2017/18 budget we anticipated to spend 17 percent of total expenditure to capital projects.

**2.6. OVERVIEW OF BUDGET FUNDINGS**

The budget is funded by national grants, property rates and other income.

**2.6.1. Operating Revenue Framework**

For Maphumulo Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. We believe that with a new demarcation will increase our source of revenue.

Below is the summary of revenue classified by main revenue source

**Table 1 Summary of revenue classified by main revenue source**

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue By Source</b>											
Property rates	2	–	–	–	–	–	–	–	13 950	14 508	15 088
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - other											
Rental of facilities and equipment									1 018	1 230	1 352
Interest earned - external investments									2 141	2 227	2 316
Interest earned - outstanding debtors									1 920	1 997	2 077
Dividends received											
Fines, penalties and forfeits											
Licences and permits									5	5	5
Agency services											
Transfers and subsidies									93 879	92 295	95 075
Other revenue	2	–	–	–	–	–	–	–	249	263	278
Gains on disposal of PPE											

## 2.6.2. Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process. The municipal property Rates is calculated based on the current valuation roll and supplementary valuation roll. Budgeted property rates is R14 million expected to increase to R14.5 million 2018/19 and R15 million in 2019/20. This budget is based on the revised randage for 2017/18.

## 2.6.2. Rental of facilities and equipment

Rental of facilities and equipment is made of hall hire fee and rental debtors. Rental debtors is based on billings whereas Hall hire fees based on actual receipts. The 2017/18 budget for rental debtors has increase to R1 million (R12 000 hall hire fees and R1 rental debtors). This increase is based on the current year billings. Attached detailed calculations and supporting document in working paper file.

## 2.6.3. Interest earned – External investments

The budget for interest receive on external investment is the overage of interest received from 2013/14 to 2015/16 audited AFS. Included in the budget for interest received on external investment is the interest expected to receive from FNB main account and ABSA current account amounted to R100 000. Attached in the working paper file are latest investment register, workings and latest bank statement.

## 2.6.4. Interest Earned on outstanding Debtors

The interest on outstanding debtors is informed by credit control policy. The budget for the interest earned on outstanding debtors decrease from R2 million to R1.9 million in 2017/18 final budget. The decrease in the interest earned on outstanding debtors is due to the improvements in collections during 2016/17 financial year.

### 2.6.5. Licenses and Permits

The municipality resolved to budget for the business licenses. This budget is derived from the 2016/17 collection received from 5 commercial debtors. For 2017/18 we budget to receive R5 000 going forward. This income was previously disclosed under other income.

### 2.6.6. Other Revenue

Other revenue is made up of cash sales which are tender document sales, Refund from LGSETA, income from shared services from Mandeni and admin fees (amount paid by the third parties (AVBOB, Capital alliance and old mutual) for municipal administration on behalf of the third parties). The budget for other revenue is R249 000. The estimates of cash sales and receipt is based on the current year receipts. Attached workings and supporting document in working paper file. We budgeted a minimum of R4.m expected to be received from SARS for VAT refund and Rental income. This is only shown on table A7, i.e. cash flow statement.

### 2.6.6 Operating Transfers and Grant Receipts

Operating grants and transfers totals R89.95 million in the 2016/17 financial year and steadily increasing to R93.88 million by 2017/18. This budgeted allocation is made in terms of 2017/18 Division of Revenue Bill together with Kwa-Zulu Natal provincial gazette.

## 2.7. EXPENDITURE ON ALLOCATION AND GRANTS PROGRAMMES

KZN294 Maphumulo - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Expenditure By Type</b>											
Employee related costs	2	-	-	-	-	-	-	-	31 149	33 236	35 429
Remuneration of councillors									7 158	7 444	7 742
Debt impairment	3								3 339	3 473	3 612
Depreciation & asset impairment	2	-	-	-	-	-	-	-	14 190	14 822	15 713
Finance charges									244	42	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8										
Contracted services		-	-	-	-	-	-	-	9 006	8 846	9 200
Transfers and subsidies		-	-	-	-	-	-	-	20 050	16 092	17 136
Other expenditure	4, 5	-	-	-	-	-	-	-	31 440	30 773	31 909
Loss on disposal of PPE											
<b>Total Expenditure</b>		-	-	-	-	-	-	-	116 576	114 728	120 741

### 2.7.1. Operating Expenditure Framework

The Maphumulo's expenditure framework for the 2017/18 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue)
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programmes
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherences to the principle of no project plan *no budget*. If there is no business plan no funding allocation can be made.

### **2.7.2. Employee related cost**

The budgeted allocation for employee related costs for the 2017/18 financial year total is R31.1 million. This budget amount is made of current employee as reflected in 2016/17 adjusted budget plus 7.4 percent increase plus budget for vacant post, however the municipality will adjust the employees related cost during the 2017/18 adjustment budget if necessary.

### **2.7.3. Remuneration of councillors**

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget. The determination of salaries, allowances and benefits of different members of Council is based on resolution No. 91/08/17 dated 14/01/2017 the council resolved to pay councillors remuneration at 4 percent maximum increase as per the government gazette on upper limits released in December 2016.

### **2.7.4 Debt Impairments**

The provision of debt impairment was determined based on an annual collection rate and also the fact that the municipality will compile an indigent register and it is expected that most of our long outstanding debtors will be written off. That is why the provision for debt impairment expected to increase from 2017/18 to 2019/20 financial year. As soon as the indigent register is finalised the municipality would be able to calculate the amount of debtors that should be written off in the budget year. Necessary adjustments will be made during the Adjustment budget, if needed.

### **2.7.5. Depreciation**

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R14.2 million for the 2017/18 financial. Depreciation has increased compared to 2016/17 adjusted budget due to the new assets to be purchased during this financial year and during the budget year.

### **2.7.6. Finance charges**

Finance charges consist primarily of the repayment of interest on long-term borrowing from FNB bank and interest on finance lease from ABSA bank. The decrease is due to the fact that the loan from ABSA which finance the purchase of plant will be settled at the end of September 2017 the budget for finance cost is R243 767 (R6 752 ABSA lease and R237 016 FNB loan).

### **2.7.7. Contracted services**

Contracted services include the amount of Security, repairs & maintenance, communications and cleaning services (cleaning of Maphumulo town and Maphumulo rank). As part of the compilation of the 2017/18 MTREF this group of expenditure was critically evaluated and operational efficiencies were enforced. The total budget for contracted services has decreased to R9 million. The reason of this decrease is that the cost of cleaning were previously outsourced will be done by internal staff during this budget year.



**2.7.8. Transfers and grants-Expenditure**

The budget for transfers and grants expenditure is made of free basic services of R1 million, INEP grant expenditure of R15 million and electrification own funding R4 million.

**2.7.9. Free Basic Services: Basic Social Services Package**

The Municipality pays Eskom the amount of free basic services that Eskom supplied to the households. And also pays KES for providing the Solar system to the household we will revise this budget during the 2017/18 adjustment budget as we are expecting that the indigent register will be finalised at that time.

**2.7.10. Other expenditure**

Other expenditure comprises of various line items relating to the daily operations of the municipality. The breakdown of general expenses is as follows:-

General expenses 2017/18 budget Year				
Description	2016/17 ADJUSTED Budget	Budget Year 2017/18	Budget Year 2018/19	Budget Year 2019/20
Advertising	363 825.00	370 000.00	384 800.00	400 192.00
Audit Committee	150 000.00	150 000.00	156 000.00	162 240.00
Agriculture and Social	100 000.00	200 000.00	300 000.00	200 000.00
Audit Fee	1 336 361.00	1 216 000.00	1 264 640.00	1 315 225.60
Bank Charges	24 937.50	26 000.00	27 040.00	28 121.60
Bursaries/ Study Aids	570 000.00	800 000.00	832 000.00	865 280.00
Development of SMME's	-	200 000.00	300 000.00	300 000.00
Disability	30 000.00	205 000.00	213 200.00	221 728.00
Disaster management	250 000.00	500 000.00	520 000.00	540 800.00
Event Reed dance	127 440.34	200 000.00	208 000.00	216 320.00
Electricity and Water	840 000.00	873 600.00	908 544.00	944 885.76
Entertainment and Reception	100 000.00	100 000.00	104 000.00	108 160.00
Event - World's Aids Day	-	100 000.00	104 000.00	108 160.00
Event - June 16	100 000.00	300 000.00	312 000.00	324 480.00
Fuel and Oil	1 970 285.28	1 840 000.00	1 913 600.00	1 990 144.00
Hire Charges	1 440 861.68	200 000.00	208 000.00	216 320.00
Implementation of clean audit	-	500 000.00	520 000.00	540 800.00
HIV and Aids	100 000.00	100 000.00	104 000.00	108 160.00
Implementation of mSCOA	300 000.00	850 000.00	884 000.00	919 360.00
IDP Review/ town planning	1 000 000.00	1 296 000.00	1 347 840.00	1 401 753.60
Indigent Register	-	480 000.00	499 200.00	519 168.00
Insurance	400 000.00	400 000.00	416 000.00	432 640.00
Land Use Management System	750 000.00	-	-	-
LED	250 000.00	700 000.00	728 000.00	757 120.00
Leave Provision	250 000.00	-	-	-
Implementation of PMS	-	100 000.00	104 000.00	108 160.00
Licences	131 250.00	135 000.00	140 400.00	146 016.00
Medical Exams	34 750.00	35 000.00	36 400.00	37 856.00
Membership Fees	1 007 578.00	520 000.00	540 800.00	562 432.00
Development of Town Sanitation	-	1 000 000.00	1 040 000.00	1 081 600.00
Postal Services	1 155.00	1 200.00	1 248.00	1 297.92
Poverty Alleviation	59 500.00	200 000.00	208 000.00	216 320.00
Printing, Stationery	330 750.00	330 000.00	343 200.00	356 928.00
Support Tourism	-	150 000.00	200 000.00	450 000.00
Purchase of Refuse Bags	-	20 000.00	20 800.00	21 632.00
Publicity/Awareness	1 170 000.00	3 768 000.00	3 918 720.00	4 075 468.80
Purchase of Books	5 000.00	2 000.00	2 080.00	2 163.20
Stores and Maintenance	200 000.00	200 000.00	208 000.00	216 320.00
Small Tools	50 000.00	20 000.00	20 800.00	21 632.00
Sports	1 481 744.00	1 000 000.00	1 040 000.00	1 081 600.00
Occupational health and safety	-	300 000.00	312 000.00	324 480.00
Development Planned Shared Services	1 000 000.00	890 000.00	979 000.00	1 076 900.00
Subsistence and Travel	1 136 332.34	1 309 575.76	1 361 958.79	1 416 437.14
Telephone	550 000.00	572 000.00	594 880.00	618 675.20
Spacial Development Framework	-	300 000.00	300 000.00	300 000.00
Training	550 000.00	700 000.00	728 000.00	757 120.00
Uniforms and Safety Clothing	227 995.10	238 000.00	247 520.00	257 420.80
Title deed for TPS	100 000.00	150 000.00	150 000.00	-
Town Surveying	150 000.00	200 000.00	100 000.00	-
Ward Committee	45 087.72	250 000.00	260 000.00	270 400.00
Youth Development	350 000.00	1 200 000.00	1 248 000.00	1 297 920.00
Workshop, Conferences and Meetings	454 203.16	485 000.00	504 400.00	524 576.00
Women gender programme	20 000.00	250 000.00	260 000.00	270 400.00
Sport achievers awards	40 000.00	40 000.00	41 600.00	43 264.00
Grade 12 Exam prayer	-	18 000.00	18 720.00	19 468.80
Grade 12 best achievers awards	30 000.00	30 000.00	31 200.00	32 448.00
Valuation Roll	100 000.00	100 000.00	104 000.00	108 160.00
By-laws for roads and public access	-	100 000.00	104 000.00	108 160.00
Excellence Awards for Councillors	100 000.00	-	-	-
SDF	-	452 000.00	470 080.00	488 883.20
Public participation	-	150 000.00	156 000.00	162 240.00
IT Consulting	436 800.00	240 000.00	-	-
Travelling Agency	170 352.86	200 000.00	208 000.00	216 320.00
Consulting Fees	1 800 000.00	2 800 000.00	832 000.00	865 280.00
Audit Fees : External Audit	1 300 000.00	1 378 000.00	1 433 120.00	1 490 444.80
	<b>23 486 208.98</b>	<b>31 440 375.76</b>	<b>30 523 790.79</b>	<b>31 649 482.42</b>

## 2.8. CAPITAL EXPENDITURE

KZN294 Maphumulo - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		-	-	-	-	-	-	-	1 845	-	-
Executive and council									215		
Finance and administration									1 630		
Internal audit											
<b>Community and public safety</b>		-	-	-	-	-	-	-	7 018	-	-
Community and social services									7 018		
Sport and recreation									-		
Public safety											
Housing									-		
Health											
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	15 628	23 740	24 894
Planning and development											
Road transport									15 628	23 740	24 894
Environmental protection											
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-
Energy sources											
Water management											
Waste water management											
Waste management											
<b>Other</b>											
<b>Total Capital Expenditure - Functional</b>	3	-	-	-	-	-	-	-	24 491	23 740	24 894
<b>Funded by:</b>											
National Government									22 646	23 740	24 894
Provincial Government											
District Municipality											
Other transfers and grants											
<b>Transfers recognised - capital</b>	4	-	-	-	-	-	-	-	22 646	23 740	24 894
<b>Public contributions &amp; donations</b>	5										
<b>Borrowing</b>	6										
<b>Internally generated funds</b>									1 845		
<b>Total Capital Funding</b>	7	-	-	-	-	-	-	-	24 491	23 740	24 894

### 2.7.3. New Assets

The budget for capital expenditure estimated to be R24.4 million. This budget consist of the purchase of Computers, Vehicles, Furniture and Equipment, Plant and equipment, construction of halls, and roads

The funding for capital expenditure would be as follows

- R22.6 million from MIG grant
- R1 845 000 internally generated funds

Internally generated funds would be funded by the income received / generated from municipal operating revenue (property rate, rentals etc.) which is not committed to any purpose. Internal generated funds would fund the following assets

- Furniture and equipment R70 000
- Computers R275 000
- Plant and Equipment R100 000
- Vehicle (Technical) R1400 000

### 2.8.2 Renewal of existing assets and Repairs and Maintenance

The municipality doesn't have plans to renew existing assets. And this is not going to defeat the on-going concern of the municipality

## 2.8. Cash Flow Management

KZN294 Maphumulo - Table A7 Budgeted Cash Flows											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									7 812	9 500	10 000
Service charges									–	–	–
Other revenue									4 824	640	647
Government - operating	1								93 879	92 295	95 075
Government - capital	1								22 646	23 740	24 894
Interest									2 141	2 227	2 316
Dividends									–	–	–
Payments											
Suppliers and employees									(83 670)	(85 127)	(91 763)
Finance charges									(244)	(42)	–
Transfers and Grants	1								(20 050)	(16 092)	(17 136)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	–	–	–	–	–	–	27 338	27 142	24 032
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									–	–	–
Decrease (Increase) in non-current debtors									–	–	–
Decrease (increase) other non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets									(24 491)	(23 740)	(24 894)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	–	–	–	–	–	–	(24 491)	(23 740)	(24 894)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits									–	–	–
Payments											
Repayment of borrowing									(3 091)	(857)	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	(3 091)	(857)	–
NET INCREASE/ (DECREASE) IN CASH HELD		–	–	–	–	–	–	–	(244)	2 544	(862)
Cash/cash equivalents at the year begin:	2								28 125	27 881	30 425
Cash/cash equivalents at the year end:	2	–	–	–	–	–	–	–	27 881	30 425	29 564

### 2.8.1. cash and cash equivalent

The cash and cash equivalent balance in the 2015/16 AFS is R22.8 million. Cash and cash equivalent at the end of the 2016/17 financial year is projected and expected to increase to R28.1 million. The projections is estimated based on the April 2017 investment register balance, current bank accounts balances (ABSA and FNB) and forecast May to June 2017 operating expenditure and capital expenditure.

The cash and cash equivalent balance at the end of 2017/18 financial year expected to be R28.7million.

### 2.8.2. 2016/17 Cash forecast reasons in A7 in version 2.8

- **Property rate from R8.6 to R11 million full year forecast**

Property rate in the adjustment budget is R8.6 million which was derived from the actual rate collection as at 31 January 2017. From February to April 2017 the municipality received R2.4 million from property rate. Therefore the actual receipts of property rate is R 11 million then the municipality full year forecast is based on the actual receipt as at 30 April 2017.

- **Other Revenue from R8.7 to R8.9 million full year forecast**

The full year forecast of R8.9 million is calculated based on actual receipts as at 30 April 2017 which is R8 million then the municipality expect to receive R900 000 from May to June 2017.

- **Government operation from R89.6 to R89.8 million full year forecast**

The 2016/17 budget and adjustment budget of grants operational was budgeted according receipts to be received as per Provincial Gazette and Division of Revenue Bill (DORB). The different of adjusted budget and full year forecast is R166 000 (Sport grant) received which was not gazetted as per 2016/17 DORB.

- **Government Capital from R17.8 to R21.3 million full year forecast**

2016/17 Adjustment budget for capital grants was decreased by R3 000 000. The municipality has received the full amount as per 2016/17 gazetted DORB R21.3 million.

- **Suppliers and employees as per adjustment budget of R80.1m has been reduced to R78.7m for full year forecast**

The cash paid to suppliers and employees as at 30 April 2017 is extrapolated and straight lined for the month of May and June 2017.

- **Decrease (Increase) other non-current receivables R2 million full year forecast**

This full year forecast is based on the municipal petty cash withdrawals and repayment of municipal creditors. In the attached working is classified as other cash flows/ Payment

### **2.8.3. Cash from operating Activities**

The municipality budget for revenue to be received in 2017/18 budget year is R109.9 million which consist of the following sources:-

- **Property Rates, penalties and collection charged**

The budgeted collection rates from property rates is measured using 2015/16 audited year collections. The expected collection rate is 56 percent.

- **Other Revenue**

The budget for other revenue comprises of cash inflow from rental of facilities and equipment's and other revenue account collections. Rentals actual collection rate is 56 percent and other revenue is 100% budgeted collection. The other revenue budgeted collection is R246 000 for other revenue as per A4 plus R4 million VAT refunds expected to be received during the budget year.

This VAT refund of R4 million is based on the refunds received during current year. Municipality has received R6.4 million VAT refund in 2016/17 and only 63% (R4 million) of the current year refund is expected to be received during 2017/18.

- **Interest earned on external investments**

Interest earned on external investment collation rate is 100%.

**2.8.4. Cash from Investing activities**

The budget for investing activities is made of the capital expenditure which is budgeted to be R24.4 million in the 2017/18 budget year.

**2.8.5. Cash from Financing activities**

This budget is made of only repayment of existing loan from FNB and ABSA.

**2.9.5 Other cash flow payments**

Other cash flow payments budgeted is for repayment of retentions that might become due from the previous year projects and any provisions raised in the previous year.

**2.9.6 Application of cash and investment**

- **Unspent Conditional Grants**

Municipality is budgeted to spend 100% of conditional grants received in 2017/18 financial year. The unspent grants required to be cash backed is R16.1 million (corridor Development and Small town rehabilitation grant)

# **OTHER SUPPORTING TABLES**

KZN294 Maphumulo - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>	6										
Total Property Rates									23 427	24 364	25 338
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)									9 477	9 856	10 250
Net Property Rates		-	-	-	-	-	-	-	13 950	14 508	15 088
<b>Service charges - electricity revenue</b>	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - water revenue</b>	6										
Total Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - refuse revenue</b>	6										
Total refuse removal revenue									-	-	-
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
<b>Other Revenue by source</b>											
Tender Document Sales									55	57	59
Refunds from LGSETA									40	42	43
Database Registration fee											
Admin Fees									6	6	6
Other income (Shared Service received from Ndwedwe)									148	158	169
	3										
<b>Total 'Other' Revenue</b>	1	-	-	-	-	-	-	-	249	263	278



EXPENDITURE ITEMS:											
<b>Employee related costs</b>											
Basic Salaries and Wages	2							24 779	26 439	28 184	
Pension and UIF Contributions								2 787	2 974	3 170	
Medical Aid Contributions								1 304	1 391	1 483	
Overtime											
Performance Bonus								56	60	64	
Motor Vehicle Allowance								1 091	1 164	1 240	
Cellphone Allowance								104	111	118	
Housing Allowances								152	163	173	
Other benefits and allowances								438	466	498	
Payments in lieu of leave								309	330	352	
Long service awards								129	138	147	
Post-retirement benefit obligations											
<b>sub-total</b>	4										
<b>Less: Employees costs capitalised to PPE</b>	5	-	-	-	-	-	-	-	31 149	33 236	35 429
<b>Total Employee related costs</b>	1	-	-	-	-	-	-	-	31 149	33 236	35 429
<b>Contributions recognised - capital</b>											
Municipal Infrastructure Grant Roll over											
Small Town Rehabilitation Grant Rollover											
Corridor Development Grant Rollover											
<b>Total Contributions recognised - capital</b>		-	-	-	-	-	-	-	-	-	
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment								14 190	14 822	15 713	
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
<b>Total Depreciation &amp; asset impairment</b>	10	-	-	-	-	-	-	-	14 190	14 822	15 713
<b>Bulk purchases</b>											
Electricity Bulk Purchases											
Water Bulk Purchases											
<b>Total bulk purchases</b>	1	-	-	-	-	-	-	-	-	-	
<b>Transfers and grants</b>											
Cash transfers and grants		-	-	-	-	-	-	-	15 000	10 000	10 000
Non-cash transfers and grants		-	-	-	-	-	-	-	5 050	6 092	7 136
<b>Total transfers and grants</b>	1	-	-	-	-	-	-	-	20 050	16 092	17 136
<b>Contracted services</b>											
Security Services & Cleaning Services								5 056	5 258	5 469	
Repairs and maintenance								3 950	3 588	3 732	
Legal Fees											
Internal auditors											
Consulting Fees											
Cleaning Services											
<b>sub-total</b>	1	-	-	-	-	-	-	-	9 006	8 846	9 200
<b>Allocations to organs of state:</b>											
Electricity											
Water											
Sanitation											
Other											
<b>Total contracted services</b>		-	-	-	-	-	-	-	9 006	8 846	9 200
<b>Other Expenditure By Type</b>											
Collection costs											
Contributions to 'other' provisions											
Consultant fees								3 240	1 290	1 341	
Audit fees								1 378	1 433	1 490	
General expenses								26 822	28 051	29 077	
List Other Expenditure by Type	3										
Advertising, Audit Committee, Baddebts, Bank Charges,Billing Charges											
Community Awareness, Development of Services, Electricity, Donatio, Consumable											
Emergency relief & disaster, Entertainment, Hire, Fuel and oil, IDP review,											
Insurance, Internal audit, LED Projects, Land Use Management,Leave Encashments											
Licences, Magazines books and periodical, mayoral office, Medical Exam, membership Fees											
Other Expenses, Postage and Courier, Printing and Stationery, Purchase of refusebags, Rent, plant Vehicle and Other											
Sports,Sustance and Travelling, Telephone, Tourism Strategy											
Training,uniform,workshop Conference and meeting											
promotions and Sponsorship, software Expense, Staff Welfare, Valuation roll											
Renaming of Land Mark, event June 16,Title Deds for TPS, Agricultural and social											
Auditors Remuneration, Bassaries, By Laws for Road and Public access, Christmas for Valunerable Group											
Leave provisions,Councillors awards, Cultural Upliftment, Disability, Entertainment and Reception											
Event Redance, Grade 12 Achievers, Grade 12 Exam prayer, Heritage Day, Housing Sector Plan											
HIV and AIDS, Implementation of mSCOA,Implementation of PMS, oversight Committee											
Planning of Housing project, Poverty Allivation, Skills audit Qualification, Small tools, Sport Achievers awards											
Stores and maintenance, study assistant, ward Committee, Ward Committee Allowance, Woman Gender programme											
World Aid Day, Youth Development, By Law Spluma, Disability day , Town Surveying, Development Plan Shared Services											
<b>Total 'Other' Expenditure</b>	1	-	-	-	-	-	-	-	31 440	30 773	31 909
<b>Repairs and Maintenance</b>											
Employee related costs	8										
Other materials											
Contracted Services								3 950	3 588	3 732	
Other Expenditure											
<b>Total Repairs and Maintenance Expenditure</b>	9	-	-	-	-	-	-	-	3 950	3 588	3 732

KZN294 Maphumulo - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive & Council	Vote 2 - Budget & Treasury	Vote 3 - Community Services	Vote 4 - Economic & Development	Vote 5 - Technical Services	Vote 6 - Cooperative Services	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
<b>R thousand</b>	<b>1</b>																
<b>Revenue By Source</b>																	
Property rates			13 950														13 950
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue																	-
Service charges - other																	-
Rental of facilities and equipment			1 018														1 018
Interest earned - external investments			2 141														2 141
Interest earned - outstanding debtors			1 920														1 920
Dividends received																	-
Fines, penalties and forfeits																	-
Licences and permits			5														5
Agency services																	-
Other revenue			61		148		40										249
Transfers and subsidies			77 350	1 529		37 646											116 525
Gains on disposal of PPE																	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	96 444	1 529	148	37 646	40	-	-	-	-	-	-	-	-	-	135 808
<b>Expenditure By Type</b>																	
Employee related costs		4 005	7 342	4 607	293	7 099	7 803										31 149
Remuneration of councillors		7 158															7 158
Debt impairment			3 339														3 339
Depreciation & asset impairment			14 190														14 190
Finance charges			244														244
Bulk purchases																	-
Other materials																	-
Contracted services		1 122	1 040	100	-	3 384	3 360										9 006
Transfers and subsidies			1 050				19 000										20 050
Other expenditure		10 553	5 106	4 506	6 168	2 614	2 493										31 440
Loss on disposal of PPE																	-
<b>Total Expenditure</b>		22 838	32 311	9 213	6 461	32 096	13 657	-	-	-	-	-	-	-	-	-	116 576
<b>Surplus/(Deficit)</b>		(22 838)	64 133	(7 684)	(6 313)	5 550	(13 617)	-	-	-	-	-	-	-	-	-	19 231
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	-
Transfers and subsidies - capital (in-kind - all)																	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(22 838)	64 133	(7 684)	(6 313)	5 550	(13 617)	-	-	-	-	-	-	-	-	-	19 231

KZN294 Maphumulo - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'												
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand												
ASSETS												
Call investment deposits	2								25 427	27 438	25 984	
Call deposits												
Other current investments												
Total Call investment deposits		-	-	-	-	-	-	-	25 427	27 438	25 984	
Consumer debtors												
Consumer debtors	2								24 500	28 910	34 114	
Less: Provision for debt impairment									(12 301)	(15 774)	(19 385)	
Total Consumer debtors			-	-	-	-	-	-	-	12 199	13 136	14 729
Debt impairment provision												
Balance at the beginning of the year									(8 962)	(12 301)	(15 774)	
Contributions to the provision									(3 339)	(3 473)	(3 612)	
Bad debts written off												
Balance at end of year		-	-	-	-	-	-	-	(12 301)	(15 774)	(19 385)	
Property, plant and equipment (PPE)												
PPE at cost/valuation (excl. finance leases)	3								246 768	270 453	294 137	
Leases recognised as PPE									20 391	20 314	19 978	
Less: Accumulated depreciation									66 615	81 437	97 150	
Total Property, plant and equipment (PPE)	2	-	-	-	-	-	-	-	200 544	209 330	216 966	
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities									2 233	857	-	
Total Current liabilities - Borrowing			-	-	-	-	-	-	-	2 233	857	-
Trade and other payables												
Trade and other creditors	2								18 250	19 785	20 159	
Unspent conditional transfers									16 187			
VAT												
Total Trade and other payables		-	-	-	-	-	-	-	34 437	19 785	20 159	
Non current liabilities - Borrowing												
Borrowing	4								857			
Finance leases (including PPP asset element)												
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	857	-	-	
Provisions - non-current												
Retirement benefits									1 000	1 200	1 300	
List other major provision items												
Current Provision									30	35	37	
Other												
Total Provisions - non-current		-	-	-	-	-	-	-	1 030	1 235	1 337	
CHANGES IN NET ASSETS												
Accumulated Surplus/(Deficit)												
Accumulated Surplus/(Deficit) - opening balance	1								195 640	205 341	215 027	
GRAP adjustments												
Restated balance			-	-	-	-	-	-	195 640	205 341	215 027	
Surplus/(Deficit)			-	-	-	-	-	-	19 231	21 536	20 343	
Appropriations to Reserves												
Transfers from Reserves												
Depreciation offsets												
Other adjustments												
Accumulated Surplus/(Deficit)			-	-	-	-	-	-	-	214 872	226 876	235 371
Reserves												
Housing Development Fund												
Capital replacement												
Self-insurance												
Other reserves												
Revaluation												
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-	-	-	214 872	226 876	235 371	
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services												

KZN294 Maphumulo - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Supporting Table 6.1: Allocation of 2017 Strategic Objectives and Budget (Revenue)													
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand													
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality										15 800	16 432	17 089	
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality										154	160	167	
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality										1 118	1 230	1 352	
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality										2 141	2 227	2 316	
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality										1 920	1 997	2 077	
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality										5	5	5	
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality										91 033	90 911	91 356	
To enhance revenue and to ensure financial viability and sustainability for Maphumulo Municipality										23 637	23 303	26 723	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	-	-	-	-	-	-	135 808	136 264	141 084

## KZN294 Maphumulo - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand													
TO DEVELOP QUALITY, RELIABLE, SUSTAINABLE AND RESILANT INFRASTRUCTURE TO SUPPORT ECONOMIC DEVELOPMENT AND HUMAN WELL BEING, WITH A FOCUS ON EQUITABLE ACCESS FOR ALL	1.1 OPERATION AND MAINTANANCE	1.1 Cleaning Services 1.2 Repairs and Maintenance 1.3 General Expenses								4 812	5 004	5 205	
PROMOTE DEVELOPMENT ORIENTED POLICIES THAT SUPPORT PRODUCTIVE ACTIVITIES, DESCEBT JOB CREATION, ENTREPRENEURSHIP AND SMME'S ENTERPRISES	2.1 SUPPORT CATALYTIC PROJECT IN THE AREA 2.2 UPSCALING SMME'S AND CORPORATES TO MAIN STREEMS ECONOMIC DEVELOPMENT 2.3 TAKE ADVANTAGE OF EPWP TO PROVIDE WORK OPPORTUNITIES TO YOUTH AND WOMEN 2.4 UPSCALING SMME'S AND CORPORATES TO MAIN STREEMS ECONOMIC DEVELOPMENT 2.5 TO ENSURE VALUE FOR MONEY ON EXPENDITURE ITEMS									27 112	27 247	29 323	
TO ENCOURAGE THE INVOLVEMENT OF COMMUNITIES AND COMMUNITY ORGANISATION IN THE MATTERS OF LOCAL GOVERNMENT	3.1 FACILITATE AND MAYORAL COMMUNITY OUTREACH PROGRAM									1 140	1 186	1 233	
TO ENSURE MANAGEMENT AND REGULATING THE USE OF A BILLED AND NATURAL ENVIRONMENT IN ORDER TO ENSURE SUSTAINABLE GROWTH	4.1 UPGRADING LAND TENURE 4.2 WELL MANAGED USE OF LAND									615	640	665	
To CREATE EFFECTIVE ORGANISATION THAT MAXIMISED MUNICIPALITY RESOURCES THUS ENSURING EXCELLENCE SERVICE DELIVERY	4.3 TO ENSURE VALUE FOR MONEY ON EXPENDITURE ITEMS									476	495	515	
CREATE EFFECTIVE ORGANISATION THAT MAXIMISED MUNICIPALITY RESOURCES THUS ENSURING EXCELLENCE SERVICE DELIVERY	4.4 TO ENSURE VALUE FOR MONEY ON EXPENDITURE ITEMS									60 056	56 678	61 445	
TO PROMOTE SKILLS-BASE AND ENHANCE PROFESSIONAL AND TECHNICAL CAPACITY	4.5 FILL CRITICAL POSITION 4.6 REVIEW ORGANISATIONAL STRUCTURE 4.7 UPSKILL MUNICIPAL STAFF AND COUNCILORS TO IMPROVE PRODUCTIVITY 4.8 ENSURE SAFE AND SECURE WORKING ENVIRONMENT 4.9 ENSURE PROPER RECORDS MANAGEMENT									4 000	2 455	2 552	
TO ENSURE RESPONSIVE INCLUSIVE PARTICIPANTRY AND REPRESENTATIVE DECISION MAKING AT ALL LEVELS	4.10 GAZZETS RELEVANT BY-LAWS 4.11 EFFECTIVE, ACCESSIBLE, ACCOUNTABLE AND TRASPERANT INSTITUTION 4.12 FUNCTIONAL MUNICIPAL COUNCIL									18 364	21 024	19 803	
Allocations to other priorities													
Total Expenditure				1	-	-	-	-	-	-	116 576	114 728	120 741

KZN294 Maphumulo - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
TO DEVELOP QUALITY, RELIABLE, SUSTAINABLE AND RESILANT INFRASTRUCTURE TO SUPPORT ECONOMIC DEVELOPMENT AND HUMAN WELL BEING, WITH A FOCUS ON EQUITABLE ACCESS FOR ALL	MEET INFRASTRUCTURE SERVICES NEEDS AND ADRESS BACK LOG	A								22 974	23 740	24 894
PROMOTE DEVELOPMENT ORIENTED POLICIES THAT SUPPORT PRODUCTIVE ACTIVITIES, DESCEBT JOB CREATION, ENTREPRENEURSHIP AND SMME'S ENTERPRISES	TO ENSURE VALUE FOR MONEY ON EXPENDITURE ITEMS	B								200		
CREATE EFFECTIVE ORGANISATION THAT MAXIMISED MUNICIPALITY RESOURCES THUS ENSURING EXCELLENCE SERVICE DELIVERY	ENSURE REVENUE ENHANCEMENT	C								950		
TO IMPROVE THE SKILLS-BASE AND ENHANCE PROFESSIONAL AND TECHNICAL CAPACIRY.	ENSURE SAFE AND SECURE WORKING ENVIRONMENT	D								230		
TO ENSURE RESPONSIVE INCLUSIVE PARTICIPANTRY AND REPRESENTATIVE DECISION MAKING AT ALL LEVELS	FUNCTIONAL MUNICIPAL COUNCIL	E								137		
		F										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	24 491	23 740	24 894

KZN294 Maphumulo - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Executive &amp; Council</b>										
<b>COUNCIL</b>										
<b>COUNCIL</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 2 - (name)</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>										
<b>MUNICIPAL MANAGER</b>										
<b>Sub-function 1 - (name)</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 2 - (name)</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>										
<b>BUDGET AND TREASURY</b>										
<b>Budget and Treasury</b>										
<b>Sub-function 1 - (name)</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 2 - (name)</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>										
<b>CORPORATE SERVICES</b>										
<b>Corporate Services</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 2 - (name)</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>										
<b>COMMUNITY SERVICES</b>										
<b>Community Services</b>										
<b>Sub-function 1 - (name)</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 2 - (name)</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>										
<b>HUMAN SETTLEMENT</b>										
<b>Human Settlement</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 2 - (name)</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>										
<b>And so on for the rest of the Votes</b>										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN294 Maphumulo - Entities measureable performance objectives

Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Entity 1 - (name of entity)</b>										
<i>Insert measure/s description</i>										
<b>Entity 2 - (name of entity)</b>										
<i>Insert measure/s description</i>										
<b>Entity 3 - (name of entity)</b>										
<i>Insert measure/s description</i>										
<b>And so on for the rest of the Entities</b>										

KZN294 Maphumulo - Supporting Table SA8 Performance indicators and benchmarks

		2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b><u>Borrowing Management</u></b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.9%	0.8%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.3%	4.4%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	-	-	-	-	-	-	-	1.1	1.2	1.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	-	-	-	-	-	1.1	1.2	1.3
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	-	-	-	-	-	0.8	0.8	0.8
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	56.0%	65.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	56.0%	65.5%	66.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.3%	13.0%	14.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	65.5%	65.0%	68.2%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.5%	29.5%	30.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		33.9%	36.2%	37.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		3.5%	3.2%	3.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.8%	13.2%	13.5%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	-	-	-	-	-	6.3	8.7	9.1
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	92.9%	93.0%	100.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	-	4.4	4.9	4.5



KZN294 Maphumulo - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population			121		97					97	97	97
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment					5					5	5	5
<b>Monthly household income (no. of households)</b>	1, 12											
No income					39 408					39 408	39 408	39 408
R1 - R1 600					30 192					30 192	30 192	30 192
R1 601 - R3 200					3 626					3 626	3 626	3 626
R3 201 - R6 400					11 832					11 832	11 832	11 832
R6 401 - R12 800					1 586					1 586	1 586	1 586
R12 801 - R25 600					807					807	807	807
R25 601 - R51 200					824					824	824	824
R52 201 - R102 400					420					420	420	420
R102 401 - R204 800					213					213	213	213
R204 801 - R409 600					11					11	11	11
R409 601 - R819 200					13					13	13	13
> R819 200					15					15	15	15
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13											
Insert description	2				4 065					4065.00	4065.00	4065.00
<b>Household/demographics (000)</b>												
Number of people in municipal area					96 724					97	97	97
Number of poor people in municipal area												
Number of households in municipal area					19 972					20	20	20
Number of poor households in municipal area												
Definition of poor household (R per month)					3 500					3 500	3 500	3 500
<b>Housing statistics</b>	3											
Formal					7 694					7 694	7 694	7 694
Informal					12 272					12 272	12 272	12 272
<b>Total number of households</b>			-	-	19 966	-	-	-	-	19 966	19 966	19 966
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
<b>Total new housing dwellings</b>			-	-	-	-	-	-	-	-	-	-
<b>Economic</b>	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
<b>Collection rates</b>	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												
<b>Detail on the provision of municipal services for A10</b>												
Total municipal services	Ref.		2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
		<b>Household service targets (000)</b>										
		<b>Water:</b>										
		Piped water inside dwelling	--	--	--	--	--	--	1 257	1 257	1 257	
		Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	1 564	1 564	1 564	
	8	Using public tap (at least min.service level)	--	--	--	--	--	--	4 096	4 096	4 096	
	10	Other water supply (at least min.service level)	--	--	--	--	--	--	2 346	2 346	2 346	
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	9 263	9 263	9 263	
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--	
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--	
		No water supply	--	--	--	--	--	--	10 706	10 706	10 706	
		Below Minimum Service Level sub-total	--	--	--	--	--	--	10 706	10 706	10 706	
		<b>Total number of households</b>	--	--	--	--	--	--	19 969	19 969	19 969	
		<b>Sanitation/sewerage:</b>										
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	432	432	432	
		Flush toilet (with septic tank)	--	--	--	--	--	--	268	268	268	
		Chemical toilet	--	--	--	--	--	--	3 511	3 511	3 511	
		Pit toilet (ventilated)	--	--	--	--	--	--	4 627	4 627	4 627	
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	7 806	7 806	7 806	
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	16 644	16 644	16 644	
		Bucket toilet	--	--	--	--	--	--	642	642	642	
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--	
		No toilet provisions	--	--	--	--	--	--	2 690	2 690	2 690	
		Below Minimum Service Level sub-total	--	--	--	--	--	--	3 332	3 332	3 332	
		<b>Total number of households</b>	--	--	--	--	--	--	19 976	19 976	19 976	
		<b>Energy:</b>										
		Electricity (at least min.service level)	--	--	--	--	--	--	6 738	6 738	6 738	
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--	
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	6 738	6 738	6 738	
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--	
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--	
		Other energy sources	--	--	--	--	--	--	12 938	12 938	12 938	
		Below Minimum Service Level sub-total	--	--	--	--	--	--	12 938	12 938	12 938	
		<b>Total number of households</b>	--	--	--	--	--	--	19 676	19 676	19 676	
		<b>Refuse:</b>										
		Removed at least once a week	--	--	--	--	--	--	382	382	382	
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	382	382	382	
		Removed less frequently than once a week	--	--	--	--	--	--	--	--	--	
		Using communal refuse dump	--	--	--	--	--	--	153	153	153	
		Using own refuse dump	--	--	--	--	--	--	16 700	16 700	16 700	
		Other rubbish disposal	--	--	--	--	--	--	189	189	189	
		No rubbish disposal	--	--	--	--	--	--	2 351	2 351	2 351	
		Below Minimum Service Level sub-total	--	--	--	--	--	--	19 393	19 393	19 393	
		<b>Total number of households</b>	--	--	--	--	--	--	19 775	19 775	19 775	

Municipal in-house services	Ref.	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		<b>Household service targets (000)</b>								
		<b>Water:</b>								
		Piped water inside dwelling						1 257	1 257	1 257
	8	Piped water inside yard (but not in dwelling)						1 564	1 564	1 564
	10	Using public tap (at least min.service level)						4 096	4 096	4 096
		Other water supply (at least min.service level)						2 346	2 346	2 346
		Minimum Service Level and Above sub-total						9 263	9 263	9 263
	9	Using public tap (< min.service level)								
	10	Other water supply (< min.service level)								
		No water supply						10 706	10 706	10 706
		Below Minimum Service Level sub-total								
		Total number of households						19 969	19 969	19 969
		<b>Sanitation/sewerage:</b>								
		Flush toilet (connected to sewerage)						432	432	432
		Flush toilet (with septic tank)						268	268	268
		Chemical toilet						3 511	3 511	3 511
		Pit toilet (ventilated)						4 627	4 627	4 627
		Other toilet provisions (> min.service level)						7 806	7 806	7 806
		Minimum Service Level and Above sub-total						16 644	16 644	16 644
		Bucket toilet						642	642	642
		Other toilet provisions (< min.service level)								
		No toilet provisions						2 690	2 690	2 690
		Below Minimum Service Level sub-total						3 332	3 332	3 332
		Total number of households						19 976	19 976	19 976
		<b>Energy:</b>								
		Electricity (at least min.service level)						6 738	6 738	6 738
		Electricity - prepaid (min.service level)								
		Minimum Service Level and Above sub-total						6 738	6 738	6 738
		Electricity (< min.service level)								
		Electricity - prepaid (< min. service level)								
		Other energy sources						12 938	12 938	12 938
		Below Minimum Service Level sub-total						12 938	12 938	12 938
		Total number of households						19 676	19 676	19 676
		<b>Refuse:</b>								
		Removed at least once a week						382	382	382
		Minimum Service Level and Above sub-total						382	382	382
		Removed less frequently than once a week								
		Using communal refuse dump						153	153	153
		Using own refuse dump						16 700	16 700	16 700
		Other rubbish disposal						189	189	189
		No rubbish disposal						2 351	2 351	2 351
		Below Minimum Service Level sub-total						19 393	19 393	19 393
		Total number of households						19 775	19 775	19 775
Municipal entity services	Ref.	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Name of municipal entity		<b>Household service targets (000)</b>								
		<b>Water:</b>								
		Piped water inside dwelling								
	8	Piped water inside yard (but not in dwelling)								
	10	Using public tap (at least min.service level)								
		Other water supply (at least min.service level)								
		Minimum Service Level and Above sub-total								
	9	Using public tap (< min.service level)								
	10	Other water supply (< min.service level)								
		No water supply								
		Below Minimum Service Level sub-total								
		Total number of households								
		<b>Sanitation/sewerage:</b>								
		Flush toilet (connected to sewerage)								
		Flush toilet (with septic tank)								
		Chemical toilet								
		Pit toilet (ventilated)								
		Other toilet provisions (> min.service level)								
		Minimum Service Level and Above sub-total								
		Bucket toilet								
		Other toilet provisions (< min.service level)								
		No toilet provisions								
		Below Minimum Service Level sub-total								
		Total number of households								
		<b>Energy:</b>								
		Electricity (at least min.service level)								
		Electricity - prepaid (min.service level)								
		Minimum Service Level and Above sub-total								
		Electricity (< min.service level)								
		Electricity - prepaid (< min. service level)								
		Other energy sources								
		Below Minimum Service Level sub-total								
		Total number of households								
		<b>Refuse:</b>								
		Removed at least once a week								
		Minimum Service Level and Above sub-total								
		Removed less frequently than once a week								
		Using communal refuse dump								
		Using own refuse dump								
		Other rubbish disposal								
		No rubbish disposal								
		Below Minimum Service Level sub-total								
		Total number of households								
Services provided by 'external mechanisms'	Ref.	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Names of service providers		<b>Household service targets (000)</b>								
		<b>Water:</b>								
		Piped water inside dwelling								
	8	Piped water inside yard (but not in dwelling)								
	10	Using public tap (at least min.service level)								
		Other water supply (at least min.service level)								
		Minimum Service Level and Above sub-total								
	9	Using public tap (< min.service level)								
	10	Other water supply (< min.service level)								
		No water supply								
		Below Minimum Service Level sub-total								
		Total number of households								
		<b>Sanitation/sewerage:</b>								
		Flush toilet (connected to sewerage)								

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KZN294 Maphumulo Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	–	–	–	–	–	–	27 881	30 425	29 564
Cash + investments at the yr end less applications - R'000	18(1)b	2	–	–	–	–	–	–	–	778	297	380
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	–	–	–	–	4.4	4.9	4.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	–	–	–	–	–	–	19 231	21 536	20 343
Service charge rev % change - macro CPX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(2.0%)	(2.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	73.7%	56.3%	56.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	23.9%	23.9%	23.9%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (ex cl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.3%	12.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property, Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%	1.7%	1.7%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

KZN294 Maphumulo - Supporting Table SA11 Property rates summary

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Valuation:</b>	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2							2014/15		
Municipal/assistant valuer appointed? (Y/N)								Yes		
Municipal partnership s38 used? (Y/N)								Yes		
No. of assistant valuers (FTE)	3							Yes		
No. of data collectors (FTE)	3							1	1	1
No. of internal valuers (FTE)	3							1	1	1
No. of external valuers (FTE)	3							-	-	-
No. of additional valuers (FTE)	4							1	1	1
Valuation appeal board established? (Y/N)								-	-	-
Implementation time of new valuation roll (mths)								Yes		
No. of properties	5							60		
No. of sectional title values	5							592	592	592
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations								1	1	1
No. of valuation roll amendments								1	1	1
No. of objections by rate payers								-	-	-
No. of appeals by rate payers								-	-	-
No. of successful objections	8							-	-	-
No. of successful objections > 10%	8							-	-	-
Supplementary valuation								1	1	1
Public service infrastructure value (Rm)	5							1	1	1
Municipality owned property value (Rm)								32	32	32
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)								Yes		
Differential rates used? (Y/N)	5							Yes		
Limit on annual rate increase (s20)? (Y/N)								Yes		
Special rating area used? (Y/N)								Yes		
Phasing-in properties s21 (number)								0		
Rates policy accompanying budget? (Y/N)								Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6							23 427	24 364	25 338
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)								(7 627)	(7 932)	(8 249)
Phase-in reductions/discounts (R'000)										
<b>Total rebates,exemptns,reductns,discs (R'000)</b>		-	-	-	-	-	-	(7 627)	(7 932)	(8 249)

KZN294 Maphumulo - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/its	Public benefit organs.	Mining Props.
<b>Current Year 2016/17</b>																	
<b>Valuation:</b>																	
No. of properties		63	1	30	3	142	317	1			27	8					
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		1	1	1	1	1	1	1			1	1					
Supplementary valuation (Rm)		1	1	1	1	1	1	1			1	1					
No. of valuation roll amendments		1	1	1	1	1	1	1			1	1					
No. of objections by rate-payers		–	–	–	–	–	–	–			–	–					
No. of appeals by rate-payers		–	–	–	–	–	–	–			–	–					
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–			–	–					
No. of successful objections	5	–	–	–	–	–	–	–			–	–					
No. of successful objections > 10%	5	–	–	–	–	–	–	–			–	–					
Estimated no. of properties not valued																	
Years since last valuation (select)		2	2	2	2	2	2	2			2	2					
Frequency of valuation (select)																	
Method of valuation used (select)		Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.			Market Land & impr.	Market Land & impr.					
Base of valuation (select)		0	0	0	0	0	0	0			0	0					
Phasing-in properties s21 (number)		Yes	Yes	Yes	Yes	Yes	Yes	Yes			Yes	Yes					
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No			No	No					
Flat rate used? (Y/N)		Variable	Variable	Variable	Variable	Variable	Variable	Variable			Variable	Variable					
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3	0.001000	–	0.025000	0.250000	0.050000	0.050000	0.050000	–	0.001000	0.025000	0.050000					
Rate revenue budget (R '000)		–	–	–	–	–	–	–			–	–					
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4	0.1%	0.1%	0.2%	0.1%	55.0%	0.2%	0.1%			0.2%	0.1%					
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>																	

KZN294 Maphumulo - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/its	Public benefit organs.	Mining Props.
<b>Budget Year 2017/18</b>																	
<b>Valuation:</b>																	
No. of properties		63	1	30	3	142	317	1			27	8					
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		1	1	1	1	1	1	1			1	1					
Supplementary valuation (Rm)		1	1	1	1	1	1	1			1	1					
No. of valuation roll amendments		1	1	1	1	1	1	1			1	1					
No. of objections by rate-payers		–	–	–	–	–	–	–			–	–					
No. of appeals by rate-payers		–	–	–	–	–	–	–			–	–					
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–			–	–					
No. of successful objections	5	–	–	–	–	–	–	–			–	–					
No. of successful objections > 10%	5	–	–	–	–	–	–	–			–	–					
Estimated no. of properties not valued																	
Years since last valuation (select)		2	2	2	2	2	2	2			2	2					
Frequency of valuation (select)																	
Method of valuation used (select)		Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.			Market Land & impr.	Market Land & impr.					
Base of valuation (select)		0	0	0	0	0	0	0			0	0					
Phasing-in properties s21 (number)		Yes	Yes	Yes	Yes	Yes	Yes	Yes			Yes	Yes					
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No			No	No					
Flat rate used? (Y/N)		Variable	Variable	Variable	Variable	Variable	Variable	Variable			Variable	Variable					
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3	0.001000	–	0.025000	0.250000	0.050000	0.050000	0.050000	–	0.001000	0.025000	0.050000					
Rate revenue budget (R '000)		–	–	–	–	–	–	–			–	–					
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4	0.1%	0.1%	0.2%	0.1%	55.0%	0.2%	0.1%			0.2%	0.1%					
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>																	

KZN294 Maphumulo - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework		
							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Property rates (rate in the Rand)</b>	1								
Residential properties							0.0010	0.0010	0.0010
Residential properties - vacant land							0.0500	0.0500	0.0500
Formal/informal settlements							0.0500	0.0500	0.0500
Small holdings							0.0500	0.0500	0.0500
Farm properties - used							0.2500	0.2500	0.2500
Farm properties - not used							0.2500	0.2500	0.2500
Industrial properties							0.0500	0.0500	0.0500
Business and commercial properties							0.0500	0.0500	0.0500
Communal land - residential							0.0500	0.0500	0.0500
Communal land - small holdings							0.0500	0.0500	0.0500
Communal land - farm property							0.0500	0.0500	0.0500
Communal land - business and commercial							0.0250	0.0250	0.0250
Communal land - other							0.0500	0.0500	0.0500
State-owned properties							0.0500	0.0500	0.0500
Municipal properties							0.0500	0.0500	0.0500
Public service infrastructure							0.0250	0.0250	0.0250
Privately owned towns serviced by the State trust land							0.0500	0.0500	0.0500
Restitution and redistribution properties							0.0500	0.0500	0.0500
Protected areas							0.0500	0.0500	0.0500
National monuments properties							0.0500	0.0500	0.0500
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/kl)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
<b>Other</b>	2								
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
<b>Other</b>	2								
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fix fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid(c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
<b>Other</b>	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge									
Basic charge/fix fee									
80l bin - once a week									
250l bin - once a week									

KZN294 Maphumulo - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework		
							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Exemptions, reductions and rebates</b> <i>(Rands)</i>									
Ingonyama Trust							-	-	-
State owned							4 108 527	4 234 883	4 366 284
Municipal Properties							3 567 810	3 694 176	3 825 575
							1 800 350	1 926 706	2 058 116
							-	-	-
<b>Water tariffs</b>									
<i>[Insert blocks as applicable]</i>		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
<b>Waste water tariffs</b>									
<i>[Insert blocks as applicable]</i>		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
<b>Electricity tariffs</b>									
<i>[Insert blocks as applicable]</i>		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							



KZN294 Maphumulo - Supporting Table SA14 Household bills											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18 % incr.	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Rand/cent											
<u>Monthly Account for Household - 'Middle Income Range'</u>	1										
Rates and services charges:											
Property rates									9 500.00	10 000.00	10 500.00
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	9 500.00	10 000.00	10 500.00
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	9 500.00	10 000.00	10 500.00
% increase/-decrease			-	-	-	-	-		-	5.3%	5.0%
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
<u>Monthly Account for Household - 'Indigent Household receiving free basic services'</u>	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-

KZN294 Maphumulo - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank								25 427	27 438	25 984
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	25 427	27 438	25 984
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	25 427	27 438	25 984

KZN294 Maphumulo - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>Parent municipality</b>														
CALL ACCOUNT 2: 9159847532		12 Month	Call account	YES	VRABLE	0.08			30/16/2018	79	485	(9 500)	10 000	1 064
FNB1: 71054042667		12 Month	Call account	YES	VRABLE	0.064			30/16/2018	408	3			411
FNB2: 74105603986		12 Month	Call account	YES	VRABLE	0.064			30/16/2018	2 191	26	(543)	1 200	2 874
Standard Bank - 36988979		12 Month	Call account	YES	VRABLE	0.074			30/16/2018	4 914	1	(3 800)		1 114
FNB6: 62346755301		12 Month	Call account	YES	VRABLE	0.08			30/16/2018	22	6			28
NEDBANK: 309554919997		12 Month	Call account	YES	VRABLE	0.05			30/16/2018	65	148	(2 568)	2 500	144
FNB 7: 74575685027		12 Month	Call account	YES	VRABLE	0.064			30/16/2018	616	79	(3 000)	2 811	504
NEDBANK2: 309554919981		12 Month	Call account	YES	VRABLE	0.05			30/16/2018	806	590	(7 500)	10 000	3 895
ABSA2: 2071802566		12 Month	Call account	YES	VRABLE	0.08			30/16/2018	371	59		3 570	4 000
FNB 8: 6257568513		12 Month	Call account	YES	VRABLE	0.064			30/16/2018	10 367	500	(17 319)	13 000	6 548
FNB-9: 71624611846		12 Month	Call account	YES	VRABLE	0.08			30/16/2018	5 418	127	(3 230)	2 000	4 315
NEDBANK3: 398012179996		12 Month	Call account	YES	VRABLE	0.05			30/16/2018	510	20			530
FNB Main										70				70
ABSA current										30				30
														-
														-
														-
														-
														-
														-
<b>Municipality sub-total</b>										25 766	2 141	(47 460)	45 080	25 527
<b>Entities</b>														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	1									25 766		(47 460)	45 080	25 527

**KZN294 Maphumulo - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)								857	-	
Local registered stock										
Instalment Credit										
Financial Leases								-		
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	857	-	-
<b>Entities</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	-	-	-	-	-	-	857	-	-
<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

## KZN294 Maphumulo - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	93 713	92 295	95 075
Local Government Equitable Share								75 284	80 395	83 175
Municipal Systems Improvement								15 000	10 000	10 000
Integrated National Electrification Programme								1 529		
EPWP Integrated Grant for Municipalities								1 900	1 900	1 900
Local Government Financial Management Grant										
Electrification CoGTA										
<b>Provincial Government:</b>		-	-	-	-	-	-	166	-	-
Sport and Recreation								166		
Housing										
LGSETA Grant										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Feasibility Study										
Urban Design Framework										
<b>Total Operating Transfers and Grants</b>	5	-	-	-	-	-	-	93 879	92 295	95 075
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	22 646	23 740	24 894
Municipal Infrastructure Grant (MIG)								22 646	23 740	24 894
Small Town rehabilitation grant										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Corridor Development Grant										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Feasibility Study										
Kwathushu Hot spring										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	22 646	23 740	24 894
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		-	-	-	-	-	-	116 525	116 035	119 969

## KZN294 Maphumulo - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	93 713	92 295	95 075
Local Government Equitable Share								75 284	80 395	83 175
Municipal Systems Improvement								15 000	10 000	10 000
Integrated National Electrification Programme								1 529		
EPWP Integrated Grant for Municipalities								1 900	1 900	1 900
Local Government Financial Management Grant										
<b>Electrification CoGTA</b>										
<b>Provincial Government:</b>		-	-	-	-	-	-	166	-	-
Sport and Recreation								166		
Housing										
<b>LGSETA Grant</b>										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>Feasibility Study</i>										
<i>Urban Design framework</i>										
<b>Total operating expenditure of Transfers and Grants</b>		-	-	-	-	-	-	93 879	92 295	95 075
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	22 646	23 740	24 894
Municipal Infrastructure Grant (MIG)								22 646	23 740	24 894
<b>Small Town rehabilitation grant</b>										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Corridor Development Grant										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>Infrastructure Investment Plan</i>										
<i>MAP Project Consolidated</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>LOTTO Grant</i>										
<i>Kwashushu Hot Spring</i>										
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	22 646	23 740	24 894
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	116 525	116 035	119 969

KZN294 Maphumulo - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year								–	–	–
Current year receipts								93 713	92 295	95 075
<b>Conditions met - transferred to revenue</b>		–	–	–	–	–	–	93 713	92 295	95 075
Conditions still to be met - transferred to liabilities								–	–	–
<b>Provincial Government:</b>										
Balance unspent at beginning of the year								–	–	–
Current year receipts								166	–	–
<b>Conditions met - transferred to revenue</b>		–	–	–	–	–	–	166	–	–
Conditions still to be met - transferred to liabilities								–	–	–
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		–	–	–	–	–	–	93 879	92 295	95 075
<b>Total operating transfers and grants - CTBM</b>	2	–	–	–	–	–	–	–	–	–
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year								16 187	16 187	16 187
Current year receipts								22 646	23 740	24 894
<b>Conditions met - transferred to revenue</b>		–	–	–	–	–	–	22 646	23 740	24 894
Conditions still to be met - transferred to liabilities								16 187	16 187	16 187
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		–	–	–	–	–	–	22 646	23 740	24 894
<b>Total capital transfers and grants - CTBM</b>	2	–	–	–	–	–	–	16 187	16 187	16 187
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		–	–	–	–	–	–	116 525	116 035	119 969
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		–	–	–	–	–	–	16 187	16 187	16 187

KZN294 Maphumulo - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2										
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3										
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
<i>INEP Grant</i>									15 000	10 000	10 000
<i>Electrification COGTA Grant</i>											
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	-	-	-	15 000	10 000	10 000
<b>Cash Transfers to Groups of Individuals</b>											
<i>Insert description</i>											
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	15 000	10 000	10 000
<b>Non-Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2										
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3										
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
<i>Insert description</i>	4										
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
<i>Free Basic Services</i>									1 050	1 092	1 136
<i>Electrification Own Funding</i>									4 000	5 000	6 000
<i>other subsidies paid by Grants</i>											
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	5 050	6 092	7 136
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	5 050	6 092	7 136
<b>TOTAL TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	20 050	16 092	17 136

KZN294 Maphumulo - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages								4 965	5 164	5 370
Pension and UIF Contributions										
Medical Aid Contributions								1 655	1 721	1 790
Motor Vehicle Allowance								477	497	516
Cellphone Allowance										
Housing Allowances								60	62	65
Other benefits and allowances										
<b>Sub Total - Councillors</b>	4	-	-	-	-	-	-	7 158	7 444	7 742
<b>% increase</b>								4.0%	4.0%	4.0%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages								3 375	3 601	3 839
Pension and UIF Contributions								233	248	265
Medical Aid Contributions								67	71	76
Overtime										
Performance Bonus								269	286	305
Motor Vehicle Allowance	3							227	242	258
Cellphone Allowance	3							21	22	24
Housing Allowances	3							2	2	3
Other benefits and allowances	3							80	86	91
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Senior Managers of Municipality</b>	4	-	-	-	-	-	-	4 274	4 560	4 861
<b>% increase</b>								6.7%	6.7%	6.6%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages								21 386	22 462	23 944
Pension and UIF Contributions								2 220	2 728	2 908
Medical Aid Contributions								1 237	1 320	1 407
Overtime										
Performance Bonus								56	60	64
Motor Vehicle Allowance	3							1 071	1 143	1 218
Cellphone Allowance	3							83	88	94
Housing Allowances	3							150	160	171
Other benefits and allowances	3							484	517	551
Payments in lieu of leave								186	199	212
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Other Municipal Staff</b>	4	-	-	-	-	-	-	26 874	28 676	30 568
<b>% increase</b>								6.7%	6.7%	6.6%
<b>Total Parent Municipality</b>		-	-	-	-	-	-	38 305	40 680	43 171
<b>% increase</b>								6.2%	6.2%	6.1%
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Board Members of Entities</b>	4	-	-	-	-	-	-	-	-	-
<b>% increase</b>								-	-	-
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Senior Managers of Entities</b>	4	-	-	-	-	-	-	-	-	-
<b>% increase</b>								-	-	-
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Other Staff of Entities</b>	4	-	-	-	-	-	-	-	-	-
<b>% increase</b>								-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	-	-	-	-	-	38 305	40 680	43 171
<b>% increase</b>	4							-	6.2%	6.1%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	-	-	-	-	-	-	31 148	33 236	35 429



[illegible]

KZN294 Maphumulo - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2015/16			Current Year 2016/17			Budget Year 2017/18		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			22		22	22		22	22		22
Board Members of municipal entities		4									
<b>Municipal employees</b>											
Municipal Manager and Senior Managers		5			3	4	2	–	5		5
Other Managers		3			4	9	2	–	13	13	
Professionals		7	11								
Finance			28	22	6	28	21	7	22	18	4
Spatial/town planning			22	16	6	26	20	6	16	13	3
Information Technology			4	4	–	1	–	1	5	4	1
Roads			1	1	–	–	–	–	1	1	
Electricity			1	1	–	1	1				
Water											
Sanitation											
Refuse											
Other											
Technicians			–	–	–	–	–	–	–	–	–
Finance											
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse											
Other											
Clerks (Clerical and administrative)			30	29	1	35	30	–	46	46	
Service and sales workers			8	7	1	9	7				
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators			9	9	–	10	10		10	10	
Elementary Occupations			17	17	–	20	20		20	19	1
<b>TOTAL PERSONNEL NUMBERS</b>		9	130	84	37	137	92	29	138	106	32
<b>% increase</b>						5.4%	9.5%	(21.6%)	0.7%	15.2%	10.3%
<b>Total municipal employees headcount</b>		6, 10									
Finance personnel headcount		8, 10									
Human Resources personnel headcount		8, 10									

KZN294 Maphumulo - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue By Source</b>																
Property rates		1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	13 950	14 508	15 088
Service charges - electricity revenue														-	-	-
Service charges - water revenue														-	-	-
Service charges - sanitation revenue														-	-	-
Service charges - refuse revenue														-	-	-
Service charges - other														-	-	-
Rental of facilities and equipment		85	85	85	85	85	85	85	85	85	85	85	85	1 018	1 230	1 352
Interest earned - external investments		253	131	245	186	157	169	175	125	152	250	170	128	2 141	2 227	2 316
Interest earned - outstanding debtors		160	160	160	160	160	160	160	160	160	160	160	160	1 920	1 997	2 077
Dividends received														-	-	-
Fines, penalties and forfeits														-	-	-
Licences and permits		0	0	0	0	0	0	0	0	0	0	0	(0)	5	5	5
Agency services														-	-	-
Transfers and subsidies		35 000	450	1 500	18 000	2 586	2 153	500	1 000	30 000	850	240	1 600	93 879	92 295	95 075
Other revenue		15	7	4	10	10	7	10	4	18	3	12	149	249	263	278
Gains on disposal of PPE														-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>36 676</b>	<b>1 995</b>	<b>3 157</b>	<b>19 604</b>	<b>4 161</b>	<b>3 737</b>	<b>2 093</b>	<b>2 537</b>	<b>31 578</b>	<b>2 511</b>	<b>1 830</b>	<b>3 285</b>	<b>113 162</b>	<b>112 524</b>	<b>116 190</b>
<b>Expenditure By Type</b>																
Employee related costs		2 396	2 396	2 396	2 396	4 792	2 396	2 396	2 396	2 396	2 396	2 396	2 397	31 149	33 236	35 429
Remuneration of councillors		597	597	597	597	597	597	597	597	597	597	597	596	7 158	7 444	7 742
Debt impairment														3 339	3 339	3 612
Depreciation & asset impairment		1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	14 190	14 822	15 713
Finance charges		33	27	24	23	22	21	19	18	16	15	14	11	244	42	-
Bulk purchases														-	-	-
Other materials														-	-	-
Contracted services		751	751	751	751	751	751	751	751	751	751	751	751	9 006	8 846	9 200
Transfers and subsidies		1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	20 050	16 092	17 136
Other expenditure		2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	31 440	30 773	31 909
Loss on disposal of PPE														-	-	-
<b>Total Expenditure</b>		<b>9 250</b>	<b>9 243</b>	<b>9 241</b>	<b>9 239</b>	<b>11 634</b>	<b>9 237</b>	<b>9 235</b>	<b>9 234</b>	<b>9 232</b>	<b>9 231</b>	<b>9 230</b>	<b>12 568</b>	<b>116 576</b>	<b>114 728</b>	<b>120 741</b>
<b>Surplus/(Deficit)</b>		<b>27 426</b>	<b>(7 248)</b>	<b>(6 084)</b>	<b>10 364</b>	<b>(7 474)</b>	<b>(5 501)</b>	<b>(7 143)</b>	<b>(6 696)</b>	<b>22 345</b>	<b>(6 721)</b>	<b>(7 401)</b>	<b>(9 283)</b>	<b>(3 415)</b>	<b>(2 204)</b>	<b>(4 551)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	22 646	23 740	24 894
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)														-	-	-
Transfers and subsidies - capital (in-kind - all)														-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>29 313</b>	<b>(5 361)</b>	<b>(4 197)</b>	<b>12 252</b>	<b>(5 586)</b>	<b>(3 613)</b>	<b>(5 255)</b>	<b>(4 810)</b>	<b>24 233</b>	<b>(4 833)</b>	<b>(5 513)</b>	<b>(7 396)</b>	<b>19 231</b>	<b>21 536</b>	<b>20 343</b>
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>29 313</b>	<b>(5 361)</b>	<b>(4 197)</b>	<b>12 252</b>	<b>(5 586)</b>	<b>(3 613)</b>	<b>(5 255)</b>	<b>(4 810)</b>	<b>24 233</b>	<b>(4 833)</b>	<b>(5 513)</b>	<b>(7 396)</b>	<b>19 231</b>	<b>21 536</b>	<b>20 343</b>

KZN294 Maphumulo - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue by Vote</b>																
Vote 1 - Executive & Council														-	-	-
Vote 2 - Budget & Treasury		33 000	450	1 500	18 000	2 586	8 000	6 423	1 000	24 000	850	240	396	96 445	102 324	105 978
Vote 3 - Community Services			300			700				529				1 529		
Vote 4 - Economic & Development					148									148	159	169
Vote 5 - Technical Services		5 000				5 000			5 000					15 000	10 000	10 000
Vote 6 - Corporate Services							12			21				40	42	43
Vote 7 - [NAME OF VOTE 7]				7										-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
<b>Total Revenue by Vote</b>		<b>38 000</b>	<b>750</b>	<b>1 507</b>	<b>18 148</b>	<b>8 286</b>	<b>8 012</b>	<b>6 423</b>	<b>6 000</b>	<b>24 550</b>	<b>850</b>	<b>240</b>	<b>396</b>	<b>113 162</b>	<b>112 524</b>	<b>116 190</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive & Council		2 015	2 015	2 015	2 015	2 015	2 015	2 015	2 015	2 015	2 015	2 015	2 014	24 322	25 249	26 370
Vote 2 - Budget & Treasury		2 444	2 444	2 444	2 444	2 444	2 444	2 444	2 444	2 444	2 444	2 444	2 444	29 174	31 460	30 003
Vote 3 - Community Services		761	761	761	761	761	761	761	761	761	761	761	761	9 132	9 623	10 136
Vote 4 - Economic & Development		627	627	627	627	627	627	627	627	627	627	627	627	7 525	8 674	8 963
Vote 5 - Technical Services		2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	32 263	25 371	30 127
Vote 6 - Corporate Services		1 193	1 193	1 193	1 193	1 193	1 193	1 193	1 193	1 193	1 193	1 193	1 043	14 160	14 352	15 142
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
<b>Total Expenditure by Vote</b>		<b>9 727</b>	<b>9 727</b>	<b>9 727</b>	<b>9 727</b>	<b>9 727</b>	<b>9 727</b>	<b>9 727</b>	<b>9 727</b>	<b>9 727</b>	<b>9 727</b>	<b>9 727</b>	<b>9 577</b>	<b>116 576</b>	<b>114 728</b>	<b>120 741</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>28 273</b>	<b>(8 977)</b>	<b>(8 220)</b>	<b>8 421</b>	<b>(1 441)</b>	<b>(1 715)</b>	<b>(3 304)</b>	<b>(3 727)</b>	<b>14 823</b>	<b>(8 877)</b>	<b>(9 487)</b>	<b>(9 181)</b>	<b>(3 414)</b>	<b>(2 205)</b>	<b>(4 551)</b>
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>28 273</b>	<b>(8 977)</b>	<b>(8 220)</b>	<b>8 421</b>	<b>(1 441)</b>	<b>(1 715)</b>	<b>(3 304)</b>	<b>(3 727)</b>	<b>14 823</b>	<b>(8 877)</b>	<b>(9 487)</b>	<b>(9 181)</b>	<b>(3 414)</b>	<b>(2 205)</b>	<b>(4 551)</b>

KZN294 Maphumulo - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		6 116	6 116	6 116	6 116	6 116	6 116	6 116	6 116	6 116	6 116	6 116	4 084	71 361	82 813	88 194
Executive and council		1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	18 043	23 725	21 820
Finance and administration		4 613	4 613	4 613	4 613	4 613	4 613	4 613	4 613	4 613	4 613	4 613	2 580	53 317	59 088	66 374
Internal audit																
<b>Community and public safety</b>		470	548	470	470	948	470	470	470	777	470	470	490	6 524	979	1 049
Community and social services		222	300	222	222	700	222	222	222	529	222	222	225	3 530		
Sport and recreation		179	179	179	179	179	179	179	179	179	179	179	196	2 167	101	116
Public safety																
Housing		69	69	69	69	69	69	69	69	69	69	69	69	827	878	932
Health																
<b>Economic and environmental services</b>		476	476	476	476	476	476	476	476	476	476	476	7 960	13 193	12 640	11 687
Planning and development		406	406	406	406	406	406	406	406	406	406	406	407	4 876	5 184	5 248
Road transport		69	69	69	69	69	69	69	69	69	69	69	7 554	8 317	7 456	6 439
Environmental protection																
<b>Trading services</b>		5 000		10 000				5 000		50			2 035	22 085	16 092	15 260
Energy sources		5 000		10 000				5 000		50			2 035	22 085	16 092	15 260
Water management																
Waste water management																
Waste management																
<b>Other</b>																
<b>Total Revenue - Functional</b>		12 062	7 140	17 062	7 062	7 540	7 062	12 062	7 062	7 419	7 062	7 062	14 569	113 162	112 524	116 190
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		4 362	4 362	4 362	4 362	4 362	4 362	4 362	4 362	4 362	4 362	4 362	6 681	54 658	62 378	67 111
Executive and council		1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	1 504	18 043	23 751	21 795
Finance and administration		2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	2 858	5 177	36 615	38 627	45 316
Internal audit																
<b>Community and public safety</b>		542	542	542	542	542	542	542	542	542	542	542	542	6 507	878	932
Community and social services		294	294	294	294	294	294	294	294	294	294	294	294	3 530		
Sport and recreation		179	179	179	179	179	179	179	179	179	179	179	179	2 150		
Public safety																
Housing		69	69	69	69	69	69	69	69	69	69	69	69	827	878	932
Health																
<b>Economic and environmental services</b>		2 548	2 548	2 548	2 548	2 548	2 548	2 548	2 548	2 548	2 548	2 548	7 011	28 732	35 379	35 562
Planning and development		412	412	412	412	412	412	412	412	412	412	412	1 592	6 127	7 113	7 306
Road transport		2 136	2 136	2 136	2 136	2 136	2 136	2 136	2 136	2 136	2 136	2 136	(891)	22 605	28 266	28 256
Environmental protection																
<b>Trading services</b>		2 223	2 223	2 223	2 223	2 223	2 223	2 223	2 223	2 223	2 223	2 223	2 223	26 679	16 093	17 135
Energy sources		2 223	2 223	2 223	2 223	2 223	2 223	2 223	2 223	2 223	2 223	2 223	2 223	26 679	16 093	17 135
Water management																
Waste water management																
Waste management																
<b>Other</b>																
<b>Total Expenditure - Functional</b>		9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	9 675	10 148	116 576	114 728	120 741
<b>Surplus/(Deficit) before assoc.</b>		2 387	(2 535)	7 387	(2 613)	(2 135)	(2 613)	2 387	(2 613)	(2 256)	(2 613)	(2 613)	4 421	(3 414)	(2 204)	(4 551)
Share of surplus/ (deficit) of associate																
<b>Surplus/(Deficit)</b>	1	2 387	(2 535)	7 387	(2 613)	(2 135)	(2 613)	2 387	(2 613)	(2 256)	(2 613)	(2 613)	4 421	(3 414)	(2 204)	(4 551)

KZN294 Maphumulo - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - Executive & Council																
Vote 2 - Budget & Treasury																
Vote 3 - Community Services																
Vote 4 - Economic & Development																
Vote 5 - Technical Services																
Vote 6 - Corporate Services																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
<b>Capital multi-year expenditure sub-total</b>	2															
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Executive & Council			150		65									215		
Vote 2 - Budget & Treasury			30	100	20									130		
Vote 3 - Community Services														20		
Vote 4 - Economic & Development																
Vote 5 - Technical Services		1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	23 861	23 740	24 894
Vote 6 - Corporate Services		200	65											265		
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
<b>Capital single-year expenditure sub-total</b>	2	2 188	2 233	2 108	2 053	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	24 491	23 740	24 894
<b>Total Capital Expenditure</b>	2	2 188	2 233	2 108	2 053	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	24 491	23 740	24 894

KZN294 Maphumulo - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>																
<b>Capital Expenditure - Functional</b>	1															
<i>Governance and administration</i>																
Executive and council		–	245	–	1 500	–	–	–	–	–	–	–	100	1 845	–	–
Finance and administration			150		65									215	–	–
Internal audit			95		1 435								100	1 630	–	–
<i>Community and public safety</i>																
Community and social services		585	585	585	585	585	585	585	585	585	585	585	585	7 018	–	–
Sport and recreation		585	585	585	585	585	585	585	585	585	585	585	585	7 018	–	–
Public safety														–	–	–
Housing														–	–	–
Health														–	–	–
<i>Economic and environmental services</i>																
Planning and development		1 302	1 302	1 302	1 302	1 302	1 302	1 302	1 302	1 302	1 302	1 302	1 302	15 628	23 740	24 894
Road transport		1 302	1 302	1 302	1 302	1 302	1 302	1 302	1 302	1 302	1 302	1 302	1 302	15 628	23 740	24 894
Environmental protection														–	–	–
<i>Trading services</i>																
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management														–	–	–
Waste water management														–	–	–
Waste management														–	–	–
<i>Other</i>														–	–	–
<b>Total Capital Expenditure - Functional</b>	2	1 887	2 132	1 887	3 387	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 987	24 491	23 740	24 894
<b>Funded by:</b>																
National Government		1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 886	22 646	23 740	24 894
Provincial Government														–	–	–
District Municipality														–	–	–
Other transfers and grants														–	–	–
Transfers recognised - capital		1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 886	22 646	23 740	24 894
Public contributions & donations														–	–	–
Borrowing														–	–	–
Internally generated funds		–	245	(0)	1 500	(0)	(0)	(0)	(0)	(0)	(0)	(0)	101	1 845	–	–
<b>Total Capital Funding</b>		1 887	2 132	1 887	3 387	1 887	1 887	1 887	1 887	1 887	1 887	1 887	1 987	24 491	23 740	24 894

KZN294 Maphumulo - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates					7 000			812					7 812	9 500	10 000
Service charges - electricity revenue															
Service charges - water revenue															
Service charges - sanitation revenue															
Service charges - refuse revenue															
Service charges - other															
Rental of facilities and equipment	48	48	48	48	48	48	48	48	48	48	48	47	570	530	532
Interest earned - external investments	253	131	245	186	157	169	175	125	152	250	170	128	2 141	2 227	2 316
Interest earned - outstanding debtors															
Dividends received															
Fines, penalties and forfeits															
Licences and permits	0	0	0	0	0	0	0	0	0	0	0	0	5		
Agency services															
Transfer receipts - operational	35 000	450	1 500	18 000	2 586	2 153	500	2 600	30 000	1 090			93 879	92 295	95 075
Other revenue	4	9	13	9	2 005	7	3	24	2 008	13	10	145	4 249	110	115
<b>Cash Receipts by Source</b>	<b>35 305</b>	<b>637</b>	<b>1 806</b>	<b>18 243</b>	<b>11 796</b>	<b>2 377</b>	<b>726</b>	<b>3 608</b>	<b>32 208</b>	<b>1 401</b>	<b>228</b>	<b>321</b>	<b>108 656</b>	<b>104 662</b>	<b>108 037</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	15 000							7 646					22 646	23 740	24 894
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits															
Decrease (increase) in non-current debtors															
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
<b>Total Cash Receipts by Source</b>	<b>50 305</b>	<b>637</b>	<b>1 806</b>	<b>18 243</b>	<b>11 796</b>	<b>2 377</b>	<b>726</b>	<b>11 254</b>	<b>32 208</b>	<b>1 401</b>	<b>228</b>	<b>321</b>	<b>131 302</b>	<b>128 402</b>	<b>132 931</b>
<b>Cash Payments by Type</b>															
Employee related costs	2 396	2 396	2 396	2 396	4 792	2 396	2 396	2 396	2 396	2 396	2 396	2 397	31 149	33 236	35 429
Remuneration of councillors	551	551	551	551	1 101	551	551	551	551	551	551	551	7 158	7 444	7 742
Finance charges	33	27	24	23	22	21	19	18	16	15	14	11	244	42	
Bulk purchases - Electricity															
Bulk purchases - Water & Sewer															
Other materials															
Contracted services	751	751	751	751	751	751	751	751	751	751	751	751	9 006	8 921	9 278
Transfers and grants - other municipalities															
Transfers and grants - other	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	20 050	16 092	17 136
Other expenditure	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	2 620	31 440	30 773	31 909
<b>Cash Payments by Type</b>	<b>8 021</b>	<b>8 015</b>	<b>8 012</b>	<b>8 011</b>	<b>10 957</b>	<b>8 009</b>	<b>8 007</b>	<b>8 006</b>	<b>8 004</b>	<b>8 003</b>	<b>8 002</b>	<b>8 000</b>	<b>99 047</b>	<b>96 508</b>	<b>101 494</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	2 041	2 041	2 041	2 041	2 041	2 041	2 041	2 041	2 041	2 041	2 041	2 041	24 491	23 740	24 894
Repayment of borrowing	537	80	427			384			397			409	2 233	857	
Other Cash Flows/Payments	5	5	5	5	1 500	5	5	1 374	5	1 998	5	863	5 775	4 752	7 405
<b>Total Cash Payments by Type</b>	<b>10 604</b>	<b>10 141</b>	<b>10 485</b>	<b>10 057</b>	<b>14 497</b>	<b>10 438</b>	<b>10 053</b>	<b>11 421</b>	<b>10 447</b>	<b>12 042</b>	<b>10 048</b>	<b>11 313</b>	<b>131 546</b>	<b>125 858</b>	<b>133 793</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>39 701</b>	<b>(9 504)</b>	<b>(8 679)</b>	<b>8 186</b>	<b>(2 702)</b>	<b>(8 061)</b>	<b>(9 327)</b>	<b>(166)</b>	<b>21 761</b>	<b>(10 641)</b>	<b>(9 820)</b>	<b>(10 992)</b>	<b>(244)</b>	<b>2 544</b>	<b>(862)</b>
Cash/cash equivalents at the monthly year begin:	28 125	67 826	58 322	49 643	57 829	55 128	47 066	37 739	37 573	59 334	48 693	38 873	28 125	27 881	30 425
Cash/cash equivalents at the monthly year end:	67 826	58 322	49 643	57 829	55 128	47 066	37 739	37 573	59 334	48 693	38 873	27 881	27 881	30 425	29 564

**KZN294 Maphumulo - NOT REQUIRED - municipality does not have entities**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R million</b>										
<b><u>Financial Performance</u></b>										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b><u>Capital expenditure &amp; funds sources</u></b>										
<b><u>Capital expenditure</u></b>										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
<b>Total sources</b>		-	-	-	-	-	-	-	-	-
<b><u>Financial position</u></b>										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
<b><u>Cash flows</u></b>										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
<b>Cash/cash equivalents at the year end</b>										

KZN294 Maphumulo - Supporting Table SA32 List of external mechanisms

External mechanism  Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand

KZN294 Maphumulo - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework			Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Total Contract Value
		1,3	Total	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand														
Parent Municipality:														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication			-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication			-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-



KZN294 Maphumulo - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads			-							
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-

Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Land Settlement Software Applications									
Unspecified									
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment									
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets									
<b>Libraries</b>	-	-	-	-	-	-	-	-	-
Libraries									
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
<b>Total Capital Expenditure on renewal of existing</b>	1	-	-	-	-	-	-	-	-

KZN294 Maphumulo - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads			-							
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-

Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Local Settlement Software Applications									
Unspecified									
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment									
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets									
<b>Libraries</b>	-	-	-	-	-	-	-	-	-
Libraries									
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
<b>Total Capital Expenditure on renewal of existing</b>	1	-	-	-	-	-	-	-	-
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>References</b>									

KZN294 Maphumulo - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	1 500	1 560	1 622
Roads Infrastructure		-	-	-	-	-	-	1 500	1 560	1 622
Roads								1 500	1 560	1 622
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

<b>Community Assets</b>		-	-	-	-	-	-	50	52	54
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Purfs										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	50	52	54
Indoor Facilities										
Outdoor Facilities								50	52	54
Capital Spares										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
<b>Other assets</b>		-	-	-	-	-	-	1 000	1 040	1 082
Operational Buildings		-	-	-	-	-	-	1 000	1 040	1 082
Municipal Offices								1 000	1 040	1 082
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	40	42	43
Furniture and Office Equipment								40	42	43
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<b>Transport Assets</b>		-	-	-	-	-	-	1 360	894	930
Transport Assets								1 360	894	930
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
Libraries										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Total Repairs and Maintenance Expenditure</b>	1	-	-	-	-	-	-	3 950	3 588	3 732
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.8%	1.8%
<b>R&amp;M as % Operating Expenditure</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.1%	3.3%

KZN294 Maphumulo - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	6 868	7 823	8 777
Roads Infrastructure		-	-	-	-	-	-	6 720	7 675	8 630
Roads								6 720	7 675	8 630
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	147	147	147
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares								147	147	147
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										

Promenades									
Capital Spares									
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									
<b>Community Assets</b>	-	-	-	-	-	-	335	335	335
Community Facilities	-	-	-	-	-	-	-	-	-
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	335	335	335
Indoor Facilities									
Outdoor Facilities							335	335	335
Capital Spares									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
<b>Investment properties</b>	-	-	-	-	-	-	525	525	525
Revenue Generating	-	-	-	-	-	-	525	525	525
Improved Property							525	525	525
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
<b>Other assets</b>	-	-	-	-	-	-	2 444	2 444	2 444
Operational Buildings	-	-	-	-	-	-	2 444	2 444	2 444
Municipal Offices							2 444	2 444	2 444
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									



<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<b>Intangible Assets</b>		-	-	-	-	-	-	30	30	30
Servitudes										
Licences and Rights		-	-	-	-	-	-	30	30	30
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>								30	30	30
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
<b>Computer Equipment</b>		-	-	-	-	-	-	398	75	11
Computer Equipment								398	75	11
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	648	648	648
Furniture and Office Equipment								648	648	648
<b>Machinery and Equipment</b>		-	-	-	-	-	-	2 319	2 319	2 319
Machinery and Equipment								2 319	2 319	2 319
<b>Transport Assets</b>		-	-	-	-	-	-	625	625	625
Transport Assets								625	625	625
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
Libraries										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Total Depreciation</b>	1	-	-	-	-	-	-	14 190	14 822	15 713

KZN294 Maphumulo - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-

Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Local Settlement Software Applications									
Unspecified									
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment									
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets									
<b>Libraries</b>	-	-	-	-	-	-	-	-	-
Libraries									
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
<b>Total Capital Expenditure on upgrading of existing a</b>	1	-	-	-	-	-	-	-	-
<b>Upgrading of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Upgrading of Existing Assets as % of deprecn"</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**KZN294 Maphumulo - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Executive & Council		215	–	–				
Vote 2 - Budget & Treasury		130	–	–				
Vote 3 - Community Services		20	–	–				
Vote 4 - Economic & Development		–	–	–				
Vote 5 - Technical Services		23 861	23 740	24 894				
Vote 6 - Corporate Services		265	–	–				
Vote 7 - [NAME OF VOTE 7]		–	–	–				
Vote 8 - [NAME OF VOTE 8]		–	–	–				
Vote 9 - [NAME OF VOTE 9]		–	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		24 491	23 740	24 894	–	–	–	–
<b>Future operational costs by vote</b>	2							
Vote 1 - Executive & Council								
Vote 2 - Budget & Treasury								
Vote 3 - Community Services								
Vote 4 - Economic & Development								
Vote 5 - Technical Services								
Vote 6 - Corporate Services								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
<b>Total future operational costs</b>		–	–	–	–	–	–	–
<b>Future revenue by source</b>	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		–	–	–	–	–	–	–
<b>Net Financial Implications</b>		24 491	23 740	24 894	–	–	–	–

KZN294 Maphumulo - Supporting Table SA36 Detailed capital budget																	
Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework				Project information	
R thousand	4				6	3	3	5		Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal	
Parent municipality: List all capital projects grouped by Municipal Vote																	
<b>Vote 1: Executive &amp; Council</b>																	
		Computers : Council			Yes	Computer Equipment			200			200					
		Computers : Municipal Manager			Yes	Computer Equipment			15			15					
<b>Vote 2: Budget &amp; Treasury</b>																	
		Computers			Yes	Computer Equipment			30			30					
		Machinery and Equipment			Yes	Machinery and Equipment			100			100					
<b>Vote3 : Corporate Services</b>																	
		Furniture and Equipment			Yes	Furniture and Office Equipment			50			50					
		Computers			Yes	Computer Equipment			15			15					
		Vehicles			Yes	Transport Assets			200			200					
<b>Vote 4: Technical Services</b>																	
		Motor Vehicle : Bakkie			Yes	Transport Assets			1 200			1 200					
		Computers			Yes	Computer Equipment			15			15					
		MIG Projects															
		Mambulu Road ward2			Yes	Roads Infrastructure	Roads		4 168			4 168					
		Coli courseway ward 10			Yes	Roads Infrastructure	Roads		3 695			3 695					
		concrete way braki- ward 10			Yes	Roads Infrastructure	Roads		3 965			3 965					
		Ekhahleni Road ward 09			Yes	Roads Infrastructure	Roads	29°10'33.51"S -31°18'43.80"E	4 200			4 200					
		Qabavu Hall ward 7			Yes	Community Facilities	Halls		2 618			2 618					
		Multi purpose hall ward 3			Yes	Community Facilities	Halls	28°58'17.08"S -31°07'28.29"E	4 400			4 400					
<b>Vote 5 : Human Settlements</b>																	
		Furniture and Equipment			Yes	Furniture and Office Equipment			20			20					
<b>Parent Capital expenditure</b>																	
	1											24 491	--	--			
<b>Entities:</b> List all capital projects grouped by Entity																	
<b>Entity A</b> Water project A																	
<b>Entity B</b> Electricity project B																	
<b>Entity Capital expenditure</b>																	
										--	--	--	--	--			
<b>Total Capital expenditure</b>																	
										--	--	24 491	--	--			
<b>References</b>																	
1. Must reconcile with Budgeted Capital Expenditure																	
2. As per Table SA6																	
3. As per Table SA34																	
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote																	
5. Correct to seconds. Provide a logical starting point on networked infrastructure.																	
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRL Regulation 13																	
Check										--							

KZN294 Maphumulo - Supporting Table SA37 Projects delayed from previous financial years											
Municipal Vote/Capital project	Ref	Project name	Project number	Asset Class	Asset Sub-Class	GPS co-ordinates	Previous target year to complete	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1,2			3	3	4	Year	Original Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19
Parent municipality: List all capital projects grouped by Municipal Vote											
				Examples	Examples						
<b>Entities:</b> List all capital projects grouped by Municipal Entity											
<b>Entity Name</b> Project name											

KZN294 Maphumulo - Supporting Table SA38 Consolidated detailed operational projects															
Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4				6			5		Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location
Parent municipality: List all operational projects grouped by Municipal Vote															
Parent operational expenditure															
	1											--	--	--	
Entities: List all operational projects grouped by Entity															
Entity A Water project A															
Entity B Electricity project B															
Entity Operational expenditure															
										--	--	--	--	--	

**CONSULTATIONS**

Her Worship, The Mayor, Cllr ZF Khuzwayo-Dlamini  
All Directorates in the form of individual meetings  
Council Portfolio Committees  
Acting Chief Financial Officer  
The Acting Municipal Manager

**CONCLUSION**

The Draft annual budget for the 2017/18 financial year was based on realistic incomes and expenditure of the municipality. I therefore believe that these adjustments will enable the municipality to fulfil its goals for the current financial year and improve service delivery to all residents who reside within Maphumulo jurisdiction.

Working together with the community, the Municipality can achieve the projected results.

**2.9. MUNICIPAL MANAGER'S QUALITY CERTIFICATE**

I ....., Acting Municipal Manager of Maphumulo Local Municipality, hereby certify that the draft annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Mr CS Mhlongo

Acting Municipal Manager of Maphumulo Local Municipality (KZN294)

Signature: \_\_\_\_\_

Date \_\_\_\_\_